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ABSTRACT

This document is a handbook on school organization and finance in Washington State. It encompasses legislation passed during the 1990 and 1991 legislative sessions and school district fiscal data through the 1990-91 school year. The guide attempts to simplify the complex subject of school finance for use by educators, policy makers, and the public. The first section on the foundations of school finance in Washington includes information on the legal foundations of school finance, educational organizations, and financial-management fundamentals. Funding maintenance and operations of schools is the subject of the second section, which includes sources of state support and state, local, and federal funding for maintenance and operations. The third section on funding other school district functions includes school construction and other capital projects, purchase of school buses, and other functions. The fourth section on school statistics and related history includes history of school personnel and compensation, school enrollment, and school district general funds revenues and expenditures. An index and list of maps, tables, and graphs are included. (JPT)

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ORGANIZATION AND FINANCING

OF

WASHINGTON PUBLIC SCHOOLS

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May 1992

FOREWORD

I am pleased to present the fourth edition of this handbook on school organization and finance in Washington State. This edition encompasses legislation passed during the 1990 and 1991 legislative sessions and school district fiscal data through the 1990-91 school year. Future editions will continue to update the information contained in this document.

This handbook attempts to make the complex subject of school finance comprehensible to the general public. It is written for school board members, legislators, educators, and interested citizens. A more general overview of educational programs in Washington State is provided in this agency's annual report "Education in Washington." More detailed information about specific topics is provided in agency bulletins. School business managers and personnel are advised to refer to agency bulletins for the most current and authoritative policies of this agency.

A broad range of topics are addressed in the handbook: discussions of the legal foundation for funding of common schools; the purposes of various educational organizations; an overview of school district budgeting, accounting, financial reporting and cash flows; the basic education funding formula; descriptions of the sources and uses of educational dollars; a history of personnel staffing; and various school statistics.

I want to express my appreciation to the many people who contributed to this publication: To Thomas J. Case, Steve Shish, Allen Jones, John Molohon, and Becky Dillon of this agency's School Apportionment and Research staff; to other OSPI staff including Don Carnahan, Marcia Costello, Michael Dooley, Paul Hodgson, Betty Marcelynas, Alberta Mehring, Barbara Mertens, Terry Michalson, Herb Miller, Kathy Plato, Bob Schley, Ron Stead, and Lori Varela who contributed in their areas of expertise; to Don Taylor of the Department of Revenue; and to Robert "Skip" Patterson of the Office of the Attorney General.

Additional copies of this handbook may be requested from the School Apportionment and Research Section at SCAN 234-6708 or (206) 753-6708.

Judith A. Billings
State Superintendent
of Public Instruction

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INTRODUCTION

The Washington State Constitution establishes the education of all children as the paramount duty of the state. It requires the legislature to provide for a system of public schools. In addition, it is the foundation upon which Superior and State Supreme Court decisions were based. These decisions caused significant legislative changes in school funding in the late 1970s. Subsequent state laws, legislative actions and court decisions have influenced the development of school funding in this state.

The public school system in the state of Washington consists of the Office of the Superintendent of Public Instruction (OSPI) and the State Board of Education (SBE) at the state level, educational service districts (ESDs) at the regional level, and school districts at the local level. These organizations establish state educational policy, administer and supervise the public schools.

In order to carry out this constitutional responsibility, the legislature dedicates almost half of the state's resources to support this educational program. Funding methods employed for the public common schools begin with state-supervised school district budgeting, accounting, and financial reporting practices.

State resources, supplemented by local and federal resources, are distributed through funding formulas to equalize educational opportunities throughout the state. Basic education and categorical programs are state supported in this manner.

State resources include state General Fund revenue, other state revenues, state property taxes and timber excise tax.

School districts account for school maintenance and operations in the General Fund. Other funds account for other uses. These include the Capital Projects Fund for the acquisition of land, equipment and facilities; the Debt Service Fund for redemption of bonds and payment of interest; the Associated Student Body Fund, and the Transportation Vehicle Fund for the acquisition and maintenance of pupil transportation equipment.

Various state school statistics on personnel, salaries, enrollments, and comparative ratios complete this comprehensive overview of Washington's education system.

SECTION I.

FOUNDATIONS OF SCHOOL FINANCE IN WASHINGTON STATE

Chapter 1. Legal Foundations of School Finance

Chapter 2. Educational Organizations

Chapter 3. Financial Management Fundamentals

This section provides background information useful in understanding the context in which public schools operate.

CHAPTER 1

LEGAL FOUNDATIONS OF SCHOOL FINANCE

Washington State's public school system is shaped by the State Constitution, state and federal law, administrative rules adopted by the superintendent of public instruction and the State Board of Education, and by court decisions.

A. STATE CONSTITUTION

The primary legal foundation for the state's public schools is the state Constitution. The following excerpts from the Constitution relate to schools:

Article IX

Section 1. "It is the paramount duty of the state to make ample provisions for the education of all children residing within its borders, without distinction or preference on account of race, color, caste, or sex."

Section 2. "The legislature shall provide for a general and uniform system of public schools . . . and such . . . normal and technical schools as may hereafter be established . . . ."

Article III

Section 22. "The superintendent of public instruction shall have supervision over all matters pertaining to the public schools, and shall perform such specific duties as may be prescribed by law . . . ."

Acting under this constitutional mandate, the legislature requires the superintendent of public instruction to estimate the amount of state support required to carry out the law.

B. STATE LAWS

The Revised Code of Washington (RCW) consists of statutory law enacted by the state legislature. Title 28A of the RCW relates to the common schools. ("Common schools" are public schools operating a program for kindergarten through twelfth grade or any part thereof. For the purposes of this publication the terms "common schools" and "public schools" may be considered synonyms.) The following excerpts are taken from Title 28A RCW, that portion of state law which governs common schools.

". . . the superintendent of public instruction shall submit such detailed estimates and other information to the governor and in such form as the governor shall determine of the total estimated amount required for appropriation from the state general fund to the current school fund for state support to public schools during the ensuing biennium." [RCW 28A.300.170]

"The goals of the Basic Education Act for the schools of the state of Washington set forth in this 1977 amendatory act shall be to provide students with the opportunity to achieve those skills which are generally recognized as requisite to learning. Those skills shall include the ability:

(1) To distinguish, interpret and make use of words, numbers and other symbols, including sound, colors, shapes and textures;

(2) To organize words and other symbols into acceptable verbal and nonverbal forms of expression, and numbers into their appropriate functions;

(3) To perform intellectual functions such as problem solving, decision making, goal setting, selecting, planning, predicting, experimenting, ordering and evaluating; and

(4) To use various muscles necessary for coordinating physical and mental functions." [RCW 28A.150.210]

The Basic Education Act prescribes a series of minimum percentages of "total program hour offerings . . . in the basic skills areas of reading/language arts (which may include foreign languages), mathematics, social studies, science, music, art, health and physical education." They are:

95% in grades 1-3,
90% in grades 4-6,
85% in grades 7-8, and
60% in grades 9-12.

In grades 9-12, "a minimum of 20% of the total program hour offerings shall be in the area of work skills . . . , and an additional 20% . . . in the areas of basic and/or work skills." [RCW 28A.150.220]

The Basic Education Act further establishes:

> "From those funds made available by the legislature for the current use of the common schools, the superintendent of public instruction shall distribute annually . . . to each school district of the state operating a program approved by the state board of education an amount which, when combined with an appropriate portion of . . . (certain) locally available revenues, . . . **excluding excess property tax levies, will constitute a basic education allocation in dollars for each annual average full time equivalent student enrolled,** based upon one full school year of one hundred eighty days, except that for kindergartens one full school year may be ninety days . . ." (Emphasis supplied) [RCW 28A.150.250]

C. WASHINGTON ADMINISTRATIVE CODE

The Washington Administrative Code (WAC) consists of the policies, rules, and regulations adopted by agencies of the state in interpreting and carrying out state law. Changes to the WAC (sometimes called "rules") are adopted pursuant to the Administrative Procedures Act which requires public notice and hearing for any proposed rule. Authority to adopt rules is given in state law.

The State Board of Education has the power and duty to "adopt rules to implement and ensure compliance with the program requirements" of the Basic Education Act. [RCW 28A.150.220(6)] These administrative rules are found in Title 180 WAC.

The superintendent of public instruction has "the power and duty to make such rules and regulations as are necessary for the proper administration of" laws authorizing reimbursement of school district programs. [RCW 28A.150.290] These administrative rules are found in Title 392 WAC.

State Board of Education

The State Board of Education (SBE) requires an annual review in October of each school district's kindergarten through twelfth grade program. The purpose is to determine compliance with the basic education requirements. Staff from OSPI reviews each district's program report and makes recommendations to the SBE. The SBE annually certifies each school district as being in compliance or noncompliance in March. Basic education support, in an amount established by the SBE, may be permanently deducted for a school district certified as being in noncompliance unless the SBE provides a waiver. [WAC 180-16-195]

Basic education requirements include minimum program hour offerings, basic skills and work skills activities, classroom teacher contact hours, students to classroom teacher ratio, the 180-day minimum school year, certificated staff having current and valid certificates, and assignment of classroom teachers and educational staff associates. [Chapter 180-16 WAC]

Superintendent of Public Instruction

The superintendent of public instruction adopted Chapter 392-121 WAC which carries out laws governing distribution of basic education support to school districts. Chapter 392-121 WAC defines the following terms used in the basic education formula for distributing state moneys appropriated by the legislature: enrolled student, full-time equivalent student, certificated employee, basic education certificated instructional employee, full-time equivalent basic education certificated instructional staff, eligible credits, certificated years of experience, staff mix factor, and placement on the statewide salary allocation schedule. (See Chapter 5.A. for an explanation of the basic education allocation formula.)

The superintendent of public instruction adopted Chapter 392-122 WAC which implements laws governing distribution of state moneys to school districts for programs other than basic education apportionment and transportation allocations. Provided are apportionment rules for the handicapped program, state institutional education programs, the learning assistance program (formerly the remediation program), the state transitional bilingual program, and the state highly capable student education program.

D. COURT DECISIONS AFFECTING EDUCATIONAL FUNDING

Doran Decision I

On January 14, 1977, Thurston County Superior Court issued a declaratory judgment by Judge Doran, known as Doran Decision I, in the case of Seattle School District No. 1, et al., vs. State of Washington, et al. It stated:

> ". . . (1) the level of funding provided by the state . . . was not fully sufficient . . . to fund the basic program of education offered by the district in accordance with state law; . . .
>
> ". . . (2) Under existing state law, the legislature has established a general and uniform system for the public schools . . . but it has not (A) expressly defined basic education or determined the substantive contents of a basic program of education to which the children of this state are entitled in today's society or (B) provided a method for the fully sufficient funding of such education with reliance on special excess levies."

In Doran Decision I the Seattle School District was successful in obtaining a judgment which in effect said the state must make ample provision for the basic education program through a regular and dependable tax source instead of a heavy reliance upon annual local special tax levies. The court refused, however, to accept the district's position to constitutionally define basic education and a supportive funding formula. Instead, the court deferred to the legislature which, after the Superior Court decision, adopted the "Washington Basic Education Act of 1977."

This act defined the basic education program, established a revised funding formula, substantially increased state funding, and limited the amount and purpose of special levies.

On September 28, 1978, the Washington State Supreme Court affirmed Judge Doran's decision by a 6-3 margin.

Later legislatures made additional changes.

Doran Decision II

Seattle and the other twenty-five petitioner school districts sought in Doran Decision II a judicial expansion of the legislature's definition of basic education, and an order directing a substantial increase in state funding. Later, the reduction of some $55 million in the original 1981-83 biennial support level for the common schools also became an issue.

On April 29, 1983, Thurston County Superior Court Judge Doran delivered an oral decision in the case of Seattle School District No. 1, et al., vs. State of Washington, et al., that:

> "(1) The legislature's constitutional duty to fully fund basic education includes not only the program contained within the 1977 Basic Education Act, but also the following supplemental programs which the legislature has statutorily mandated or statutorily committed itself to funding: (a) special education programs for handicapped children; (b) transitional bilingual education program; (c) the remediation assistance program; and (d) a transportation program for 'some' children such as the handicapped and children for whom transportation may be necessary due to their distance from school or hazardous walking conditions.
>
> "(2) The legislature is not constitutionally obligated to fund the following programs or costs: (a) gifted education; (b) food services; (c) extracurricular activities; (d) desegregation costs; (e) deferred maintenance costs; (f) costs (above and beyond such special needs programs as bilingual education and remediation assistance) which are allegedly unique to large and urban districts; and (g) costs associated with enrollment declines.
>
> "(3) Once the legislature has established what it deems to be 100% funding for basic education, that level may not be reduced (notwithstanding an economic crisis) unless the amount appropriated was in fact in excess of 100% funding.
>
> "(4) The relief granted is limited to a declaratory judgment; no orders directed to the legislature will ensue; and no relief in the form of additional funding to make up for the 1981-83 biennial shortfalls in funding due to the inadequacy of the original appropriation and reductions therein will be provided in connection with this particular case."

Judge Doran found that the petitioners failed to establish that the foregoing in (2) above were constitutionally necessary in order to provide students their constitutional entitlement to a basic education.

The state preserved the legislature's prerogative to define basic education and establish the funding level for basic education, and warded off the attempt to expand the required level of common school funding. The schools also benefited; what the legislature establishes in terms of programs and funding levels are commitments upon which the legislature may not renege.

Doran Decision III

A full-cost handicapped program funding model implemented in 1980-81, and later modified, continues to be used. This model provides funding to school districts based on a handicapped student's educational delay, not on a specific handicapping condition. The model also determines what portion of educational support is provided to the child in the regular basic educational program and funds these activities as part of the handicapped education program. Since 1980-81 the legislature has increased the student and staff ratios specified in the model and has increased funding for nonemployee-related costs.

In 1988 Thurston County Superior Court issued a declaratory judgment by Judge Doran in the case of Washington State Special Education Coalition vs. State of Washington, et al. The judgment did not order the legislature to take any particular action, upheld the formula approach to funding handicapped education, and upheld the current formula itself. Although the court identified a shortcoming in the current formula funding approach, a need for some form of "safety net" to address any demonstrable underfunding, the court left it to the legislature to consider and devise an appropriate remedy.

Five school districts and the Special Education Coalition initiated this lawsuit several years earlier. The five districts dropped out when the court did not grant summary judgment, but the Coalition continued the suit.

It focused narrowly and exclusively upon the state's handicapped program funding formula. Previous funding lawsuits, particularly Doran Decision II decided by the Superior Court in 1983, established the principles upon which the Coalition premised its case. Perhaps the two most significant principles established by Doran Decision II were that:

- the handicapped program the state is bound to fully fund is determined under current statutes and regulations by the individualized education plans (IEPs) developed by school districts for each child; and

- the state must distribute funds in support of the program in a manner that is as close as reasonably practical to the actual cost of providing the programs set forth in the IEPs.

These two principles could be read as suggesting that the handicapped program funding formula must be designed to distribute funds based on the actual cost of each student's IEP. The handicapped program funding formula on the other hand is based on several assumptions.

One of the basic formula assumptions is that the composition of each district's handicapped student population reflects statewide averages. Also, the formula addresses only direct handicapped program costs, not the indirect or overhead costs such as central office administration. With this in mind, the Coalition's challenges boiled down to the following:

- The Severe Learning Disabled (SLD) "E" Component: First, the Coalition mounted a narrowly-focused challenge to that element of the formula (the SLE "E" component) which distributes a declining amount of additional funding for SLD student counts which exceed 4% of a school district's total student enrollment.

  The Coalition argued that this formula treatment of SLD counts was not supported by either fact or reason, and discriminated against SLD students.

- Assumed Student Population Characteristics: Second, the Coalition challenged the funding formula as a whole in arguing against funding based on statewide average handicapped student population characteristics (as distinguished from, for example, the actual attributes of SLD students enrolled in each school district).

- Direct Cost Funding Only: Third, the Coalition challenged the formula as a whole in arguing that the formula was either intended to or must, in any case, fund both direct costs and indirect or overhead costs. This latter challenge was premised upon the Coalition's perception of the meaning of the statutory commitment [Chapter 28A.155 RCW] to fund special education "excess costs."

The Superior Court issued a four-part decision as follows:

(i) First, the Superior Court refused to piecemeal the formula and invalidate the SLD "E" component. Implicit in the court's refusal was acceptance of the state's demonstration that no single formula component acts alone, and that the formula components act as a whole to generate a pool of funds. The state also provided factual and program-related evidence in support of the practice of reducing the additional allocation per SLD student as a district's SLD population expands.

(ii) Second, the Superior Court refused to invalidate the formula method of generally distributing funds based in part upon statewide average handicapped student population characteristics. Implicit in the court's refusal is the court's recognition that no particular formula should be set in "constitutional concrete" and recognition of practical and public policy considerations which the legislature must be free to consider from time to time.

(iii) Third, the Superior Court refused to hold that the handicapped program funding formula must singlehandedly fund both direct and indirect costs.

(iv) Fourth, the Superior Court did conclude that:

- the current formula approach resulted in underfunding some districts to an unknown extent; and,

- if the current formula approach continued, some form of "safety net" means of providing supplemental funding to districts in "need" must be devised and implemented. The court went on to conclude that the burden was upon a district claiming "need" to establish its need to the state's satisfaction. The state must be satisfied that a district requesting additional funding was operating a reasonably efficient program, had properly prepared and formulated handicapped student IEPs, and was otherwise making an effort to operate within the basic formula funding provided.

The judgment did not order that the legislature take any particular action. With customary deference to the Separation of Powers Doctrine, and faith in the legislature, the court simply

stated what it believed the general guidelines were as a matter of law and left it to the legislature to review the funding formula and consider any number of available options.

Since Doran Decision III, the handicapped funding formula and the "safety net" have been considered by the legislature. In 1991 the legislature directed the superintendent of public instruction to propose procedures and standards to meet funding needs beyond the level provided by the current funding formula. The superintendent of public instruction reported back to the legislature in January 1992. The "safety net" issue is still under study.

CHAPTER 2

EDUCATIONAL ORGANIZATIONS

The Washington public school system consists of the State Board of Education (SBE) and the Office of the Superintendent of Public Instruction (OSPI) at the state level, educational service districts (ESDs) at the regional level, and school districts at the local level. Outside of the public school system are private schools, nonpublic agencies, educational clinics, educational service districts and other state education agencies involved in kindergarten through twelfth grade education.

A. STATE BOARD OF EDUCATION

The State Board of Education was created in 1877 by the legislature of the Territory of Washington and has operated continuously since that date.

The State Board of Education is a statutory body currently comprised of eighteen members: two members from each of the state's eight congressional districts, one representative of private education, and the superintendent of public instruction. Local school board members in their respective areas elect those members representing congressional districts. Members of the governing boards of the state's K-12 private schools elect the private school representative. Two high school students are appointed yearly by the Washington Association of Student Councils to serve as ex officio members of the Board. The 1992 Legislature reduced the SBE membership to one member per congressional district. The reduced membership will be phased in over a three-year period ending January 1995.

The State Board of Education's powers and duties are prescribed by law and relate primarily to the establishment of rules, regulations, standards and guidelines in such areas as teacher and professional certification, approval of teacher education programs, allocation of state assistance for school construction, program approval of school district basic education programs, school accreditation, minimum graduation requirements, and approval of private schools.

B. SUPERINTENDENT OF PUBLIC INSTRUCTION

The superintendent of public instruction is one of eight state officials whose offices are established by the state Constitution. The superintendent of public instruction is elected on a nonpartisan basis every four years by the voters of the state.

The superintendent of public instruction is an executive officer of state government charged in Section 22 of Article III of the state Constitution with the duty "to supervise all matters pertaining to public schools, and . . . perform such specific duties as may be prescribed by law."

The superintendent's primary responsibilities are to:

- Gather and report school information to state and federal authorities, prepare specifically requested reports each year, and provide other entities of state government (the legislature, Legislative Evaluation and Accountability Program, and the Office of Financial Management) with information for policymaking and budget preparations as needed.

- Secure needed laws and appropriations from the state and federal governments and implement those statutes enacted. Over 200 bills affecting public schools are

introduced in a typical session of the Washington State Legislature. Usually, 10-20% of these are passed into law and require implementation of new programs, policies, or procedures.

- Apportion and distribute moneys to local school districts. Approve and monitor the nine ESDs and 296 local school districts' expenditure budgets. (The ESD budgets for 1991-92 total $99.1 million, and the local school districts have annual budgets totaling $4.4 billion.) Administers, for the State Board, a state school construction fund ($264 million in the 1991-93 biennium) and coordinates local construction funding (an additional $283 million).

- Provide technical help in finance and curriculum matters to ESDs and school districts. Monitoring and consultation is conducted in such areas as: basic education, the student testing program, student learning objectives and curriculum development, special needs programs for special student populations, and educational technology.

- Issue certificates for teachers, support personnel, and administrators of the K-12 system. About 53,000 certificates are active during the 1991-92 school year.

- Act as ex officio member and chief executive officer of the State Board of Education. Represent the interests and needs of education by serving on various state boards including:

  Board of Natural Resources, member
  State Library Commission, chair
  State Board for Vocational Education, member
  Traffic Safety Commission, member

Besides powers and duties, the long-range goals of the superintendent of public instruction are to:

- provide leadership needed to administer full state support of the common school system to include both basic and selected categorical education programs;

- promote cooperation between locally-controlled school districts, educational service districts and the state for achieving educational program goals;

- improve basic skills, special and vocational education programs and student support services;

- promote interdistrict and interagency cooperation in the process of educating and serving children, youth and adults;

- improve the efficiency and effectiveness of the office of superintendent of public instruction by maximum use of electronic computing and technology for communications, data transfer, and data and word processing;

- increase state education agency staff effectiveness by providing training and personal development opportunities;

- increase parental involvement in our schools;

- promote local school district innovation and the use of technology for enrichment of educational programs;

- increase emphasis on support services to school districts and educational service districts for strengthening curriculum and instruction; and

- increase public awareness of the needs and provide leadership in the development of programs and services for "at-risk" students and school dropouts.

C. EDUCATIONAL SERVICE DISTRICTS

Educational service districts (ESDs) are regional administrative units created by statute that evolved from county superintendents. At present there are nine ESDs within the state. See Figure 1 for a map showing the boundaries of the ESD system.

Statutes regulating ESDs are in Chapter 28A.310 RCW. The State Board of Education has statutory authority relating to the number and boundaries of ESDs. Each ESD is governed by a board of either seven or nine members, with each member representing a subdivision of the district called a director district. They are elected by the school directors of each school district within the ESD. At the ESD board's option, the size of the board may be increased from seven to nine members. Currently three ESDs have nine-member boards. Each ESD board has the responsibility to hire a superintendent to manage its affairs.

Educational service districts are "regional agencies" which:

- "Provide cooperative and informational services to local school districts;

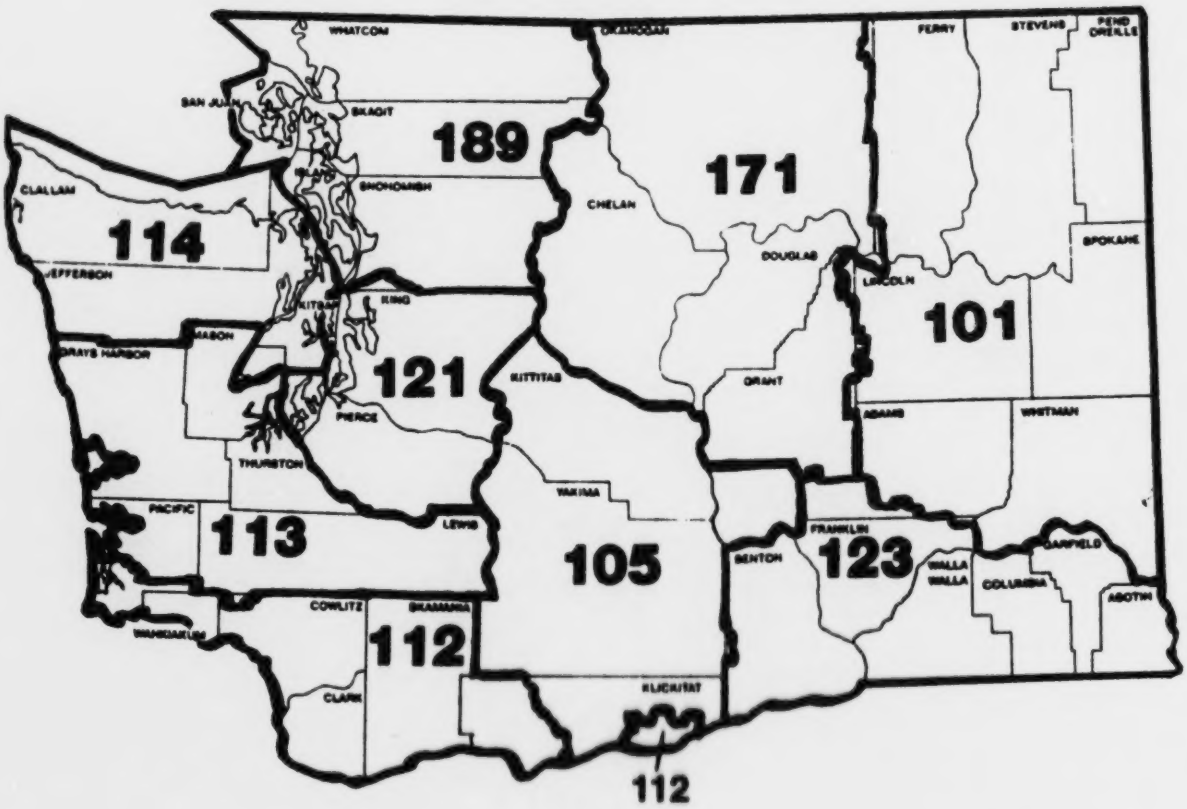
- Assist the superintendent of public instruction and the state board of education in the performance of their respective statutory or constitutional duties; and

- Provide services to school districts . . . to assure equal educational opportunities." [RCW 28A.310.010]

ESDs are not taxing districts and depend on the state, the federal government, and local school districts for funding. The superintendent of public instruction approves and monitors ESD budgets. State aid from the state General Fund is appropriated by the legislature to the superintendent of public instruction for allocation to ESDs based on a core services funding formula. [RCW 28A.310.360] Federal aid is either allocated directly to the ESDs or through grants administered by the superintendent of public instruction. In 1990-91 the revenues of the educational service districts totaled about $78.6 million. Of that amount, $24.6 million or 31.3% was state funds. (See Figure 2.)

ESDs provide a wide range of services to school districts. Many of these services are provided because, due to reasons of economy, the individual districts could not or would not be able to provide them. Examples of these services include data processing, film libraries and itinerant special education staff activities. ESDs also provide some direct student service programs. Local school districts reimburse ESDs for these services to the degree that they are not funded by state or federal sources.

EDUCATIONAL SERVICE DISTRICTS – BOUNDARIES



EDUCATIONAL SERVICE DISTRICTS BY NUMBER	DISTRICT OFFICE	SCHOOL DISTRICTS SERVED
101 Educational Service District	Spokane	59
105 Educational Service District	Yakima	25
112 Educational Service District	Vancouver	30
113 Educational Service District	Olympia	45
114 Olympic Educational Service District	Bremerton	15
121 Puget Sound Educational Service District	Seattle	35
123 Educational Service District	Walla Walla	23
171 North Central Educational Service District	Wenatchee	29
189 Northwest Educational Service District	Mount Vernon	35

Figure 1

EDUCATIONAL SERVICE DISTRICTS

STATE SUMMARY – GENERAL EXPENSE FUND
FISCAL YEAR 1990–91

REVENUES	
STATE	$24,629,380
FEDERAL	19,973,569
LOCAL	30,371,633
OTHER FINANCING SOURCES	3,591,093
TOTAL REVENUES AND OTHER FINANCING SOURCES	$78,565,675
EXPENDITURES	
OPERATIONS	$9,142,493
INSTRUCTIONAL SUPPORT	41,708,459
NONINSTRUCTIONAL SUPPORT	16,977,568
CAPITAL OUTLAY	8,049,249
DEBT SERVICE	460,116
TOTAL EXPENDITURES (USES OF RESOURCES)	$76,337,885
EXCESS OF REVENUES OVER RESOURCES USED	$2,227,790
FUND BALANCE AT JUNE 30, 1990	8,572,980
CORRECTION OF PRIOR YEARS	(83,595)
FUND BALANCE AT JUNE 30, 1991	$10,717,175

Source: ESD Year–End Financial Report.

Figure 2

D. SCHOOL DISTRICTS

School districts are the statutory delivery system for instruction of our children. A school district is described by law as a corporate body and possesses all the usual powers of a corporation for public purposes. [RCW 28A.320.010] The board of directors elected by the citizens serve four-year staggered terms. The general powers and duties of the board of directors are prescribed by law, including the requirement that the board shall:

> ". . . enforce the rules and regulations prescribed by the superintendent of public instruction and the state board of education for the government of schools, pupils and certificated employees." [RCW 28A.600.010]; and
>
> ". . . insure that the optimum learning atmosphere of the classroom is maintained." [RCW 28A.600.020]

The board of directors is empowered to make regulations which are not inconsistent with laws or rules and regulations of the superintendent of public instruction or the State Board of Education. [RCW 28A.310.040]

Districts are governed by five elected school board members, except for Seattle School District, which has seven.

School districts are managed by a district superintendent who is responsible to the board of directors for carrying out district policy, administering the operation of the district and schools, supervising of district personnel and advising the board of directors on all educational matters for the welfare and interest of the students.

Other district personnel include certificated administrative personnel such as principals; certificated instructional personnel such as teachers; educational staff associates such as counselors, librarians, school nurses and psychologists; and classified personnel such as clerks, custodians, bus drivers, and food services workers.

There were 296 local school districts in the 1990-91 school year. They enrolled 839,709 students in October 1990.

Superintendent's Duties

In addition to duties prescribed by the district school board a superintendent has duties required by statute [RCW 28A.400.030]. They are as follows:

- Attend all meetings of the board of directors and ensure that minutes of the meetings are kept.
- Keep records and reports in a form as required by the district board of directors, laws, rules, or regulations of higher administrative agencies. These records and reports must be turned over to a successor.
- Keep accurate and detailed accounts of all receipts and expenditures of school money. At each annual school board meeting the superintendent must present his record book of board proceedings for public inspection, and make a statement of the financial condition of the district. The record book must always be open for public inspection.
- Give notice of all annual or special elections required by law; also give notice of the regular and special meetings of the board of directors.

- Sign all orders for warrants ordered to be issued by the board of directors.
- Carry out all orders of the board of directors made at any regular or special meeting.

District Classification

Local school districts are of two classes:

- **First-Class District** -- Normally any district having a student enrollment of 2,000 or more. There were 88 first-class districts in 1990-91. They served approximately 84% of all public school students. First-class districts range in size from 43,953 pupils (Seattle) to 2,052 (Medical Lake).
- **Second-Class District** -- Normally all districts having a student enrollment of fewer than 2,000. There were 208 districts in this category in 1990-91. They served 16% of public school students. Second-class districts range in size from 2,307 pupils (Prosser) to 9 pupils (Benge).

High and Nonhigh School Districts

There are two further "divisions" among the above classes:

- **High School Districts** -- High school districts may be either first or second class. There were 247 such districts in 1990-91 serving 830,941 students or 98.96% of the total public school students. High school districts must accept students of nonhigh school districts who elect to attend the high school program provided.
- **Nonhigh School Districts** -- Nonhigh districts do not offer high school programs. There were 49 nonhigh school districts in 1990-91 serving 8,768 students or 1.04% of the total public school students.

School Buildings

School districts' organizational patterns may vary. Some districts have grades separated into individual elementary and secondary schools, such as K-8 and 9-12; K-6, 7-8 and 9-12, or K-12. The organizational choice may depend on the educational program offered, the capacity of existing school facilities, or the ages of students present in the district. (See Figure 3.)

E. PRIVATE SCHOOLS

Each private school annually submits a Certificate of Compliance with State Standards to the superintendent of public instruction. The superintendent of public instruction reviews the certificate and makes recommendations for approval to the State Board of Education at regularly scheduled meetings.

The requirements for approval of a private school are established by statute [RCW 28A.195.010] and include a minimum total program hour offering for students, Washington State certification of classroom teachers (except for teachers of religion or persons of unusual competence as defined in WAC 180-90-125), and meeting local fire, health and safety building standards.

WASHINGTON PUBLIC SCHOOLS

As of October 1990 the 296 operating school districts in Washington reported pupils enrolled in 1,808 public school buildings. There were:

TYPE OF SCHOOL	NUMBER OF SCHOOLS		ENROLLMENT
High Schools			
	188	contain grades 9–12	141,207
	38	contain grades 10–12	46,318
	50	contain grades 7–12	13,675
	3	contain grades 8–12	862
	4	contain grades 6–12	1,075
	1	contain grades 7–12	382
Total High Schools	284		203,519
Junior High and Middle Schools			
	116	contain grades 6–8	67,516
	65	contain grades 7–9	49,374
	54	contain grades 7–8	27,188
	18	contain grades 5–8	8,173
	3	contain grades 6–7	2,758
	4	contain grades 8–9	3,293
	6	are other combinations	2,351
Total Junior High and Middle Schools	266		160,653
Elementary Schools			
	499	contain grades P, K or 1–6	230,620
	341	contain grades P, K or 1–5	146,789
	48	contain grades P, K or 1–8	12,955
	24	contain grades P, K or 1–3	9,401
	32	contain grades K or 1–4	14,584
	26	contain grades P, K or 1–2	11,346
	14	contain grades 3–5	7,839
	15	contain grades 4–6	5,410
	10	contain grades 3–6	3,631
	48	are other combinations	11,597
Total Elementary Schools	1,057		454,172
Complete Schools (P or K–12)	26		4,864
Alternative Schools	106		12,014
Unclassified Schools (special purpose schools, special education units, institutional schools, etc.)	69		4,487
TOTAL	1,808		839,709

Source: SPI Form P–105A School Enrollment Report, October 1990.

Figure 3

WASHINGTON PRIVATE SCHOOLS

As of October 1990 the 296 operating school districts in Washington reported pupils enrolled in 417 private schools. There were:

TYPE OF SCHOOL	NUMBER OF SCHOOLS	ENROLLMENT
High Schools		
	19 contain grades 9–12	6,308
	8 contain grades 7–12	828
	6 are other combinations	1,391
Total High Schools	33	8,527
Junior High and Middle Schools		
	1 contains grades 5–8	170
	5 are other combinations	121
Total Junior High and Middle Schools	6	291
Elementary Schools		
	148 contain grades P, K or 1–8	26,346
	55 contain grades P, K or 1–6	5,678
	18 contain grades P, K or 1–9	1,930
	15 contain grades P, K or 1–4	1,862
	18 contain grades P, K or 1–3	1,216
	14 contain grades P, K or 1–5	1,611
	7 contain grades P, K or 1–7	664
	26 are other combinations	1,240
Total Elementary Schools	301	40,547
Complete Schools		
	61 contain grades P, K or 1–12	13,132
	14 contain grades P, K or 1–10	1,076
	2 contain grades P, K or 1–11	39
Total Complete Schools	77	14,247
TOTAL	417	63,612

Source: SPI Form P–105B School Enrollment Report, October 1990.

Figure 4

Private schools may be profit or nonprofit, parochial or independent. As of October 1990 there were 417 approved private schools enrolling 63,612 pupils. (See Figure 4.) Private school enrollment constituted 7.04% of students enrolled in both public and private schools.

See Chapter 12, Figure 26 for historical trends in private school enrollments.

F. NONPUBLIC AGENCIES AND EDUCATIONAL CLINICS

School districts may contract with approved nonpublic agencies for special education and related services for handicapped students. The school district establishes all requirements that the nonpublic agency must meet and forwards the nonpublic agency's application to the superintendent of public instruction for approval by the State Board of Education. Once a nonpublic agency is approved, the school district, the nonpublic agency and the student's parent(s) must meet to develop and continue to review the student's individualized education program (IEP). Annual approval of nonpublic agencies is required. In 1990-91, 78 nonpublic agencies were approved.

Educational clinics are special-purpose programs for public school dropouts. They were created by the legislature to address the skill, knowledge and behavioral problems that prevent students from becoming productive members of society. They are called "clinics" because they follow an individualized procedure analogous to that of a medical clinic: diagnosis, prescription, and treatment through remediation of educational deficiencies and evaluation.

An educational clinic is a private educational institution certified by the State Board of Education. The clinic must employ a clinical, client-centered approach and be devoted to:

- teaching the basic academic skills including specific attention to improvement of student motivation for achieving; and
- employment orientation. [RCW 28A.205.010]

An educational clinic is certified for three years and reports annually any changes in its operation to the State Board of Education. In 1990-91, there were thirteen educational clinics operating programs in twenty-four locations across the state and serving approximately 2,000 dropouts from the common schools.

CHAPTER 3

FINANCIAL MANAGEMENT FUNDAMENTALS

Responsibility for financial management of each school district rests with the local school board and the superintendent they retain to manage the operations of the school district. However, the district's financial management is regulated by state law and supervised by the superintendent of public instruction. School districts must follow uniform guidelines for budgeting, accounting, and financial reporting practices. These guidelines assure consistent and comparable data for each of the state's school districts. The Washington State Auditor audits school district financial records for compliance with laws, guidelines, and general accounting practices.

A. THE BUDGET PROCESS

Each school district develops and adopts its own budget prior to the beginning of each school year. The budget process is governed by state law [Chapter 28A.505 RCW], regulations [Chapter 392-123 WAC], and instructions provided by the superintendent of public instruction. Budgets are prepared on forms provided by the superintendent of public instruction in accordance with the following time schedule as set forth in Chapter 28A.505 RCW:

Final Date for Action	First-Class Districts	Second-Class Districts
July 10	Final date to prepare budget.	Same.
July 15		Final date to have copies of budget available to public.
July 15		Final date to forward one copy of budget to educational service district for review and comment.
July 20	Final date to have copies of budget available to public.	
July 20	Final date to forward one copy of budget to educational service district for review and comment.	
July 25		Final date for educational service district to notify district of problems noted during preliminary review.
Aug. 1		Final date for adoption of budget.
Aug. 3		Final date to forward three copies of adopted budget to educational service district for review, alteration and approval.

Final Date for Action	First-Class Districts	Second-Class Districts
Aug. 10	Final date for educational service district to notify district of problems noted during preliminary review.	Final date for educational service district to file reviewed budgets with the superintendent of public instruction.
Aug. 31	Final date for adoption of budget.	Final date for budget review committee to approve budget. One copy is retained by the educational service district and one copy is returned to the school district.
Sept. 3	Final date for filing two copies of adopted budget with educational service district.	
Sept. 10	Last date for educational service district to file a copy of budget with the superintendent of public instruction. One copy is retained by the educational service district and one is returned to the school district.	

Second-class district budgets are required by law to be approved by a budget review committee. This committee consists of an educational service district representative, a representative of the local school district and a representative of the superintendent of public instruction. First-class districts are required by law to be reviewed by the superintendent of public instruction.

B. GENERAL ACCOUNTING PRACTICES

The Accounting Manual for Public School Districts in the State of Washington prescribes uniform accounting practices for school districts. The accounting manual was developed by the School District Accounting Advisory Committee under joint direction of the superintendent of public instruction and the state auditor. For the most part, the manual follows generally accepted accounting principles (GAAP).

The manual provides for a basic double-entry modified accrual system of accounting. Under this basis revenues are recognized in the accounting period in which they become available and measurable. School districts with an average full-time equivalent (FTE) enrollment of fewer than 1,000 pupils for the preceding fiscal year may use a double-entry cash basis system of accounting for revenues and expenditures.

The manual establishes basic minimums necessary for school district reporting. School districts maintain detailed revenue and expenditure accounts while the county auditor and treasurer maintain controls only. Reporting from school districts provides detail of revenues and expenditures to supplement the county treasurers' reports.

The present accounting system described in the accounting manual is organized and operated on a fund basis. GAAP requires the use of as few funds as possible. The only funds which school districts may use are those established in law. They are:

- General Fund
- Capital Projects Fund
- Debt Service Fund
- Associated Student Body Fund (Special Revenue Fund)
- Transportation Vehicle Fund (Capital Projects Fund)
- Expendable Trust Funds
- Nonexpendable Trust Funds

GAAP requires that when the legal budgetary basis and the accounting basis differ from GAAP, legal compliance to the budget must be reported, and that the budgetary basis be reconciled to the GAAP basis.

C. FINANCIAL REPORTS

Annual Financial Reports

A set of annual General Purpose Financial Statements (GPFS) presents all funds, account groups and expendable trust funds. The GPFS set includes:

- Combined Balance Sheet - All Fund Types and Account Groups;
- Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - All Governmental Fund Types and Expendable Trust Funds; and
- Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.

Notes to the financial statements are essential to explain significant accounting policies and circumstances which affect the district's financial position and results of operations and are therefore required for GAAP-based financial statements.

Additional reporting is necessary for those districts wishing to apply for the Certificate of Excellence from the Association of School Business Officials (ASBO), or for the Certificate of Achievement in Financial Reporting issued by the Government Finance Officers Association (GFOA).

To be awarded a certificate, an expanded financial report titled Comprehensive Annual Financial Report (CAFR) must be submitted to either organization for review. General Purpose Financial Statements (GPFS), along with the combining statements for the Capital Projects Fund, are the primary components of the CAFR. The additional components necessary include the reporting of certain statistical and demographic information.

Financial statements and reports are prepared by school district administration on a monthly basis as required by WAC 392-123-110. The reports contain the most current information available at the time of preparation. These financial reports provide the board of directors of the district with certain financial information necessary for the proper financial management of the district.

Monthly Budget Status Report

The school district is required by WAC 392-123-115 to prepare a monthly budget status report for each fund. Each member of the district board of directors is provided a copy at the board's regular monthly meeting. The report contains the most current approved budget

amounts by summary level accounts and the fund balance at the beginning and end of the period being analyzed.

As part of the budget status report, the administration provides each member of the board of directors with a brief written explanation of any significant deviations in revenue and expenditure projections that may affect the financial status of the district.

Monthly Statement of Financial Condition

The school district administration provides the board of directors with a monthly statement of financial condition as required by WAC 392-123-120. The statement of financial condition is a balance sheet showing the assets, liabilities, fund balances for each fund type and account group.

Monthly Personnel Budget Status Report

Each school district maintains the capability to prepare a monthly personnel status report according to WAC 392-123-125. This report displays the combined responsibilities of the district's administrative staff for personnel management and budget control and shows the status of expenditures and commitments for salaries and wages. The report also shows the number of certificated and classified positions planned in the budget and the amount of funds budgeted for those positions, summarized by program and responsibility area. The number of positions filled and the amount of funds expended and encumbered in support of these positions are also shown in a manner that can be compared with budget. Any significant variance between budgeted positions and actual should be explained.

A district's board of directors may use the personnel status report with a monthly budget status report and the statement of financial condition to manage the financial position of the district.

D. SCHOOL DISTRICT CASH FLOW

Several agencies must be included in any discussion of school district cash flows and related reports. The school district, county treasurer, educational service district, superintendent of public instruction, and state treasurer all play a part in the process.

The county treasurer acts as banker for all school districts within the county. All school district revenue and expenditure moneys are deposited with and released by the county treasurer.

The school district may have revenues from federal, state, and local sources. Monthly, the superintendent of public instruction authorizes state and federal moneys to be electronically transmitted by the state treasurer to the county treasurer. Other federal moneys may be transmitted directly to the school district by federal authorities. Local taxes are collected directly by the county for the school districts. Other moneys, such as school lunch receipts, are collected by the school district and deposited with the county treasurer.

Expenditure warrants are authorized by the school district board of directors and paid from available funds held by the county treasurer.

School districts and county treasurers are required by law to prepare various forms and reports. [RCW 28A.510.270 and RCW 28A.400.030] Other forms and reports are required of districts by OSPI.

Monthly Reporting by OSPI

At the end of the month OSPI calculates state funding for the school districts and prepares several reports for each school district.

Report 1191	Basic Education Allocation
Report 1191E	Enrollment and Staff Units Used in the Basic Education Allocation
Report 1191FS	School Food Services Allocation
Report 1191HC	Education of Handicapped Children Allocation
Report 1191LE	Local Education Program Enhancement Allocation
Report 1191SN	Learning Assistance, Bilingual, and Highly Capable Allocation
Report 1191TRN	Transportation Operations and Depreciation Allocations
Report 1191TSE	Traffic Safety Education Allocation
Report 1197	Monthly Apportionment by Account
Report 1220	Handicapped Allocation

Three other reports are prepared as part of the monthly calculations. The first is sent to the ESD; the second to the county treasurer; and the third to the state treasurer.

Report 1195	Summary of Monthly Apportionment for All Districts in the ESD
Report 1196	Monthly Apportionment for All Districts in the County
Report 1198	Monthly Apportionment by County

The state treasurer uses Report 1198 as authorization to transmit moneys to the county treasurer. The county treasurer uses Report 1196 to reconcile moneys received from the state treasurer with individual school district funds. The school district uses its many reports to reconcile its records with the county treasurer's.

Payments to school districts are made monthly on a school fiscal year basis, September through August. Initially based on estimates, the formula amounts are adjusted during the year to reflect actual enrollments, staff mix factors and, in the case of basic education, certain local revenues. The payment schedule is as follows:

Month	Payment Percent	Month	Payment Percent
September	9.0	March	9.0
October	9.0	April	9.0
November	5.5	May	5.5
December	9.0	June	6.0
January	9.0	July	10.0
February	9.0	August	10.0
		Total:	100.0%

Monthly Reporting by County Treasurers

The county treasurer prepares and submits to each school district superintendent in the county a written report of the state of district finances as of the last day of the preceding month. The report must:

- be certified to by the county auditor;
- contain the cash balance on the first of the preceding month, the receipts during the month, warrants paid during the month including any interest, the number of warrants issued and not paid, and the cash balance as of the end of the month.

After each monthly settlement with the county commissioners the county treasurer submits a statement of all canceled district warrants to the school district superintendent. The statement is verified by the county auditor. The canceled warrants of each district must be preserved separately and be open to inspection by the school district superintendent or by any authorized accountant of the district.

Monthly Reporting by School Districts

The school district reports enrollments to OSPI on the fourth school day of September and first school day of each month, October through May. Enrollment is the major component in determining state funding to the school district.

The school district must keep accurate and detailed accounts of all receipts and expenditures of school district money. The records must always be open for public inspection.

The school district reconciles ending net cash and investments, revenues and expenditures reported by the county treasurer with district records for all funds. Any differences are noted and adjustments to school district records are made if necessary.

Monthly financial statements and reports are prepared by school district administration on a monthly basis as discussed in section C. of this chapter.

Year-End Reporting by School Districts

At the end of the year, the school district submits to OSPI Form SPI F-196, Annual Financial Statement for School Districts (also discussed in section C. of this chapter). These data are used in many calculations, one of which is the recapture of unspent state categorical funding.

Year-End Reporting by OSPI

In January of the following school year, state funding is recalculated using final enrollment, final staff data, final revenue and final expenditure data for the prior school year. Any adjustments are treated as prior year adjustments.

E. SCHOOL DISTRICT AUDITS

School district financial records are audited by examiners from the Office of the State Auditor. Large school districts are audited annually. Smaller school districts are audited every two years. The audit examines financial records for compliance with state laws, regulations, and general accounting practices. The audit also encompasses enrollment and personnel records affecting state funding. Errors discovered during audits may require revised reports and adjustments to state or federal funding.

SECTION II

FUNDING MAINTENANCE AND OPERATIONS OF SCHOOLS

Chapter 4. Sources of State Funding for Maintenance and Operations

Chapter 5. State Funding for Maintenance and Operations

Chapter 6. Local Funding for Maintenance and Operations

Chapter 7. Federal Funding for Maintenance and Operations

Maintenance and operations include all the normal, recurring operations of the district: instruction of students, maintenance of plant and facilities, administration of the district, food services, and pupil transportation. In the 1990-91 school year, school district maintenance and operations revenues exceeded $4 billion dollars (87% of all school district revenues).

Maintenance and operations are accounted for in the school district's General Fund.

CHAPTER 4

SOURCES OF STATE SUPPORT FOR MAINTENANCE AND OPERATIONS

In the 1990-91 school year 78% of school district General Fund (maintenance and operations) revenues came from state government. The legislature appropriates state moneys for schools from the state General Fund. As shown in Figure 6, public schools make up 45.6% of all budgeted General Fund - State Expenditures in the 1991-93 biennium.

Taxes are the primary sources of General Fund - State Revenue. Figure 5 shows the sources General Fund - State Revenues by source.

A. SALES TAX

Washington State's chief revenue source is the sales tax. The state levies a tax of 6.5% on retail sales, and rental of tangible personal property and the sale of many services, such as cleaning, repair, construction, accommodations, and certain recreational activities. In the 1991-93 biennial budget, the retail sales tax provides 48.1% of state General Fund revenues from state sources.

B. BUSINESS AND OCCUPATION TAX

The Business and Occupation Tax is a tax on the gross receipts of most businesses in the state of Washington. The tax rate varies by class of business. The most significant tax rates are: 0.484% for manufacturing and wholesaling; 0.471% for retailing; and 1.5% for services. The Business and Occupation Tax is Washington's second largest source of revenue from within the state, and accounts for 17.7% of state General Fund revenues from state sources in the 1991-93 biennial budget.

C. PROPERTY TAX

Property owners pay taxes to the state and to several local jurisdictions based on the assessed value of their property. The taxes are paid to county treasurers who distribute the moneys to the various jurisdictions. The state property tax levy proceeds are sent to the state treasurer and are deposited in the state General Fund. The state property tax accounts for 11.1% of State General Fund revenue from state sources in the 1991-93 biennial budget.

(For a discussion of property taxes paid directly to school districts see Chapter 6A.)

The state property tax was implemented January 1, 1975, as part of a total property tax limitation plan enacted by constitutional amendment in November 1972. This amendment limited regular property taxes to 1% of true and fair valuation ($10 per $1000 true and fair valuation). Prior to this change, the constitutional limit was 40 mills on an assessed valuation of 50% of true and fair value, or an effective 2% levy limit.

The allocation of tax rates under the 1% limit is statutorily set at fewer than $10 per $1,000 to allow for equalization of the state school levy across counties. During the 1980s property values began to slow from the fast pace of the previous decade. As taxing districts raised rates in order to maintain levies, they began to come up against statutory maximums. In 1987 the legislature ranked taxing districts to provide for orderly proration of levy rates, and in 1988 removed the state levy from the possibility of proration.

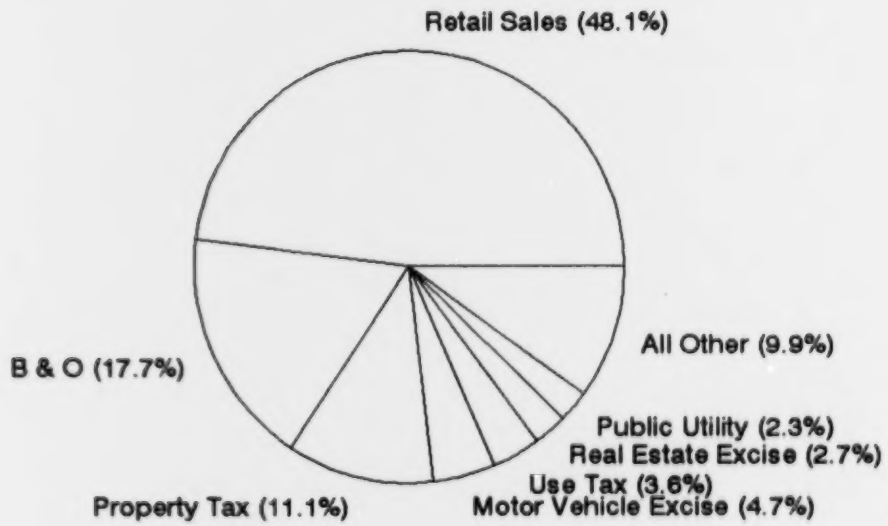
General Fund – State Revenues by Source

1981–83 Biennium through 1991–93 Biennium

(Dollars in Millions)

Retail Sales	3,081	3,764	4,490	5,153	6,402	7,198
Business and Occupation	1,010	1,268	1,483	1,894	2,266	2,649
Property Tax	826	959	1,110	1,234	1,405	1,657
Motor Vehicle Excise	308	382	497	586	664	701
Use Tax	230	315	358	373	486	534
Real Estate Excise	133	181	221	281	436	399
Public Utility	259	246	266	245	241	346
All Other	989	1,199	1,270	1,318	1,436	1,488
	6,836	8,314	9,695	11,084	13,336	14,972

General Fund – State Revenue 1991–93



*Source: *Legislative Budget Notes 1991–93 Biennium*

Figure 5

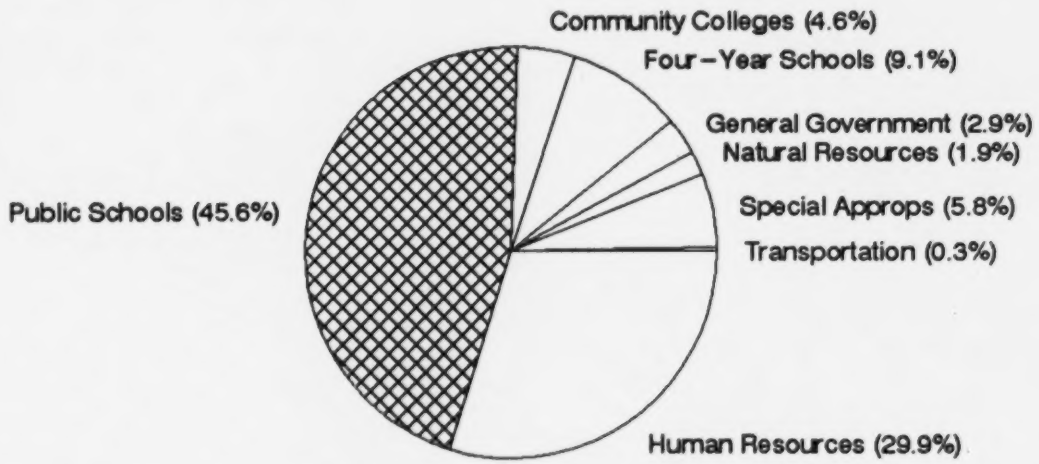
General Fund – State Expenditures by Functional Area

1981–83 Biennium through 1991–93 Biennium

(Dollars in Millions)

Public Schools	3,398	3,884	4,273	4,835	5,958	7,182
Human Resources	1,591	2,031	2,514	2,960	3,728	4,701
Four–Year Schools	662	879	955	1,099	1,281	1,433
Community Colleges	382	452	495	537	636	719
General Government	195	249	282	339	417	453
Natural Resources	114	141	207	256	388	298
Transportation	20	21	29	41	51	45
Special Appropriations	380	494	669	461	741	912
	6,742	8,151	9,424	10,528	13,200	15,743

General Fund – State Expenditures 1991–93



Source: Legislative Budget Notes 1991–93 Biennium

Figure 6

The following schedule is a simplified schedule of taxing district regular levy rates:

	Tax Rates Per $1,000	
Tax Authority	Incorporated Areas	Unincorporated Areas
State	$3.60	$3.60
Counties	1.80	1.80
County Roads	-	2.25
Cities	3.60	-
Other	.50	1.85
Total	$9.50	$9.50

The 1979 Legislature limited the growth of the state levy to 106% of the highest tax levy of the three most recent years, exclusive of new construction. This change caused the growth in levy yield to be reduced significantly from what would have been collected absent a 106% limitation. This same 106% limitation has been in effect for regular levies of cities, counties and other taxing districts since 1974. School district excess tax levies are exempt because they are approved by voters in dollar amounts. During the early 1980s the state levy rate declined substantially below the statutory $3.60 rate because of the 106% limit. Late in the decade, as a result of lower inflation in property values, the school levy rate rose to its statutory maximum of $3.60. Recently, however, values have risen rapidly, particularly in urban counties. The resulting school levy rate for 1992 collections is $3.01.

The state property tax is equalized by a county-wide ratio determined by the Department of Revenue for each tax assessment year. This ratio is the comparison of real estate sales and appraisals to corresponding values on the assessor's rolls. The ratio is used to adjust the county levy rate to provide an equalized yield. For example, if a county is determined to be assessed at 75% of true and fair value, the 1992 levy rate of $3.01 would be adjusted to $4.01 by dividing by 0.75. If a county was determined to be at 100% assessment level, the full $3.01 would be collected on the assessor's valuation. This approach provides that all taxpayers of the state pay their state taxes on an equal basis regardless of the assessment practices of their county.

State property tax levies, like other state General Fund revenues, contribute to state support for schools. However, they are not specifically earmarked for schools. Changes in state property tax collections have no direct impact on state allocations to schools.

D. OTHER

There are approximately 18 other tax sources that support the state General Fund. Major ones include the motor vehicle excise tax, use tax, real estate excise tax, public utilities tax, cigarette tax, several taxes on alcoholic beverages, and the insurance premiums tax.

In addition, the state receives revenue from nontax sources including licenses and fees, college tuition, sales of property and state-owned timber, charges for services, net proceeds of the lottery and excess liquor funds derived from the state's price markup. Together the other tax and nontax revenues represent 23.1% of the General Fund - State Revenues in the 1991-93 biennial budget.

CHAPTER 5

STATE FUNDING FOR MAINTENANCE AND OPERATIONS

State funding for public schools is determined by the legislature in the biennial Operating Appropriations Act (the state operating budget). The largest appropriation is made for basic education. Separate appropriations, each with a distinct funding formula, are made for other programs and purposes. State allocations for basic education, handicapped education and certain other programs are considered "entitlements." This means that if enrollment or other funding formula factors change, the legislature may need to revise the appropriation. These revisions are made in a supplemental budget.

State moneys are paid out to school districts by the superintendent of public instruction based on formulas defined in the Appropriations Act. When needed, the superintendent of public instruction adopts rules defining exactly what districts must do to qualify and how allocations will be calculated. These rules are codified in Title 392 of the Washington Administrative Code (WAC).

State General Fund Appropriations for the 1991-93 biennium are summarized below:

1991-93 Biennium	Dollars in Millions*	Percent of Total
Basic Education	$5,545.8	78.3%
Handicapped Education	738.3	10.4%
Pupil Transportation	303.9	4.3%
Levy Equalization (LEA)	144.6	2.0%
Learning Assistance Program (LAP)	98.3	1.4%
Special and Pilot Programs	62.0	0.9%
Local Education Program Enhancement	58.7	0.8%
Institutional Education	26.3	0.4%
Bilingual Education	25.4	0.4%
State Office (OSPI)	23.8	0.3%
Highly Capable (Gifted)	10.9	0.2%
Other	46.1	0.6%
Total	$7,084.1	100.0%

* Amounts shown include salary and benefit increases.

A. BASIC EDUCATION

Washington was the first state in the nation except for Hawaii, a single school district state, to assume the responsibility for a fully funded basic education program for its public school system. The Basic Education Act defines the basic education program in terms of a minimum program hour offering in the various grade levels [RCW 28A.150.220]. In order to receive state basic education moneys, the school district's basic education program must be approved by the State Board of Education.

State funds, supplemented by certain school district resources, are distributed to school districts through the basic education funding formula to equalize education opportunities throughout the state. Washington's formula is now intended to provide equalization in three major aspects:

- **Program content**, as evidenced in the Basic Education Act of 1977 as amended.

- **The staffing and nonemployee allocations**, as evidenced in the formula set forth in the Appropriations Act.

- **The resources**, at the prescribed level identified in the Basic Education Act and the Appropriations Act, without dependence on local property tax levies.

The basic education funding formula, in brief, begins with student enrollment. School districts report the number of full-time equivalent (FTE) students enrolled on the fourth school day of September, and the first school day of October through May. (An FTE student is one enrolled 4 hours per day for grades 1-3 and 5 hours per day for grades 4-12.) These nine counts are then averaged to obtain an annual average FTE enrollment. This enrollment is multiplied by various ratios to determine the number of allocated certificated instructional, certificated administrative, and classified staff units.

These staff units are then translated into dollars by multiplying the units by the district's state-recognized salary level for instructional, administrative, and classified staff. Salary increases, benefits, and allocations for nonemployee-related costs and substitute teachers are then added into the formula. Certificated units generated by vocational education enrollment receive additional nonpersonnel cost allocations. Finally, several adjustments must be made before the allocation is determined.

The average basic education allocation per FTE student in the 1991-92 school year equals $3,441. Each district's allocation per student varies based on the formula factors described below.

The state funding formula determines the state dollars allocated to each school district. Each school district determines the actual number and type of staff it will employ with the dollars generated by the formula. Salaries paid by school districts are also negotiated locally by the school district and its employees. State law sets a maximum average salary for basic education certificated instructional staff. State law also sets a minimum salary for a certificated instructional employee with a bachelor's degree and certificated instructional employee with a master's degree.

The following sections describe steps in the basic education funding formula in more detail.

a. Enrollment Generated Staff Units

Each district's basic education staff allocation is determined by using four basic elements.

i. A ratio of certificated instructional staff units for each 1,000 FTE pupils enrolled. The ratios are:

- for grades K-3:

maximum	54.3:1000	(18.4 pupils per staff)
minimum	49:1000	(20.4 pupils per staff)

- for grades 4-12 46:1000 (21.7 pupils per staff)

Districts may receive funding for grades K-3 at a ratio of 54.3:1000 (18.4 pupils per staff) if they demonstrate an actual ratio of 54.3:1000 or greater. Districts are funded at their actual ratio if the actual ratio is between 54.3 and 49:1000. The funding ratio for K-3 is never smaller than 49:1000 (20.4 students per staff). Districts with an actual K-3 ratio of at least 51:1000 can use up to 1.3 of the 54.3

funding ratio to employ classified instructional assistants at a level over and above the 1989-90 level.

For the purposes of this formula, basic education certificated instructional staff means certificated teachers and certificated educational staff associates in the following programs as defined for statewide school district accounting purposes: basic education, secondary vocational education, general instructional support, and general supportive services.

ii. A ratio of certificated administrative units for grades K-12 of 4:1000 (250 pupils per staff).

iii. A ratio of classified units for grades K-12 of 16.67:1000 (60 pupils per staff).

The basic education allocation formula is for state apportionment and equalization purposes only and does not mandate specific operational functions of school districts other than those identified in:

- RCW 28A.150.220, Basic Education Act of 1977 - Definitions - Program Requirements - Program Accessibility - Rules and Regulations.

- RCW 28A.150.100, Basic Education Certificated Instructional Staff - Definition - Ratio to Students ". . . In the 1988-89 school year and thereafter, each school district shall maintain a ratio of at least forty-six basic education certificated instructional staff to one thousand annual average full-time equivalent students."

- RCW 28A.150.250, Annual basic education allocation of funds according to average FTE student enrollment -- Student/teacher ratio standard which requires that the ratio of students per classroom teacher in grades K-3 be no greater than the ratio of students per classroom teacher in grades four and above.

- RCW 28A.400.200, Salaries and compensation for employees, which sets minimum salaries and maximum average salaries for certificated instructional staff. (See Chapter 11 for additional information about salary policies.)

FTE enrollment is determined by calculating total FTE enrollment and subtracting the FTE enrollment of handicapped, vocational-secondary, skills center programs, and FTE enrollments for small school districts, remote and necessary (R&N) plants, and small high schools. Calculation of certificated units for small school districts, remote and necessary plants, and small high schools are described below.

Small Schools

For small school districts and remote and necessary plants with fewer than 25 FTE enrollment, the formula ensures the provision of a minimum number of certificated staff units. These minimum levels are as follows:

Program Level	FTE Enrollment >	To	Instructional Staff Units	Administrative Staff Units
K-6	0	5	1.76	0.24
K-8	0	5	1.68	0.32
K-6	5	25	1.76 + [(FTE - 5)/20]	0.24
K-8	5	25	1.68 + [(FTE - 5)/10]	0.32

For small school districts and remote and necessary plants with 25 or more FTE enrollment but not more than 100 FTE in grades K-8, the formula provides certificated staff units as follows:

Program Level	FTE Enrollment Up to	Minimum Instructional Staff Units	Minimum Administrative Staff Units
K-8	60	2.76	0.24
7-8	20	0.92	0.08

For K-6 programs with FTE enrollment of more than 60, and 7-8 programs with FTE enrollment of more than 20, staff units are calculated based on the regular ratio described above.

For certain nonhigh districts, those meeting enrollment conditions described below, the formula provides an additional 0.5 certificated instructional staff unit. The enrollment conditions and additional units are provided as follows:

Additional Program Level	FTE Enrollment Between	Instructional Staff Units
K-8	70 and 180 FTE	0.5
K-6 or 1-6	50 and 180 FTE	0.5

For districts operating not more than two high schools having total grades 9-12 FTE enrollment of not more than 300 in each high school, the formula ensures a minimum number of certificated staff units. This does not apply to alternative schools. The FTE enrollment used for determining eligibility includes handicapped and vocational FTE. Staff units are reduced at the rate of 46 certificated instructional staff units and 4 certificated administrative staff units per 1,000 vocational and handicapped FTE. For districts meeting the above criteria, the formulae for calculating certificated instructional and certificated administrative staff units are as follows:

R&N Plants with High School Students*

Instr.	4.5 - [(H/C+Voc)FTE X .046]
Admin.	0.25 - [(H/C+Voc)FTE X .004]

60 or less High School FTE

Instr.	9.0 - [(H/C+Voc)FTE X .046]
Admin.	0.5 - [(H/C+Voc)FTE X .004]

60 to 300 High School FTE

Instr.	9.0 + [(FTE - 60)/43.5 X .8732] - [(H/C+Voc)FTE X .046]
Admin.	0.5 + [(FTE - 60)/43.5 X .1268] - [(H/C+Voc)FTE X .004]

* For remote and necessary schools with grades 9-12 students and total K-12 FTE enrollment of 25 or less.

Three classified staff units are allowed for each certificated staff unit in the small schools discussed above and an additional one-half of a classified unit is provided for any nonhigh school district with an enrollment between 50 and 180.

The small school factor takes into consideration the sparsity factor over which many of our small schools have no control. During 1990-91 there were 5 small districts and 8 remote and necessary plants with enrollment under 25 FTE, 37 small districts and 2 remote and necessary plants with enrollment between 25 and 100 FTE, 17 nonhigh districts received an additional 0.5 certificated instructional staff units, and 116 school districts had small high schools.

Small Schools	Number
Districts with less than 25 FTE	5
R&N plants with less than 25 FTE	8
Districts with 25-100 FTE	37
R&N plants with 25-100 FTE	2
Nonhighs between 50-180	17
Small high schools (under 300 FTE)	116*

* Two districts have two small high schools.

Vocational-Secondary and Skills Centers

The formula also includes factors for approved secondary vocational education programs.

- FTE enrollment for vocational-secondary and skills centers is determined by dividing approved vocational-secondary enrollment hours by 900.

- Vocational-secondary and skills center enrollment generates 0.92 of a certificated instructional staff unit and 0.08 of a certificated administrative staff unit per 16.67 FTE enrollment in approved vocational classes.

Enrollment Increases

Special consideration has been given to districts that experience an increase in enrollment during a given month. Districts must meet the following conditions to be eligible:

- Total FTE enrollment of at least 250; and

- An FTE enrollment count for at least one day during a given month that exceeds the first of the month FTE count by 5% or more.

Districts meeting the above conditions shall receive an additional allocation of 110% of the per-pupil allocation multiplied by the increase in FTE. This increase in FTE is determined by subtracting the first of the month FTE count from the highest monthly FTE count, then dividing by nine to obtain an annualized count.

Three classified staff units are allowed for each certificated staff unit in schools with enrollment increases as discussed above.

Handicapped FTE Backout

Handicapped students (except for preschoolers) are included in the monthly report of basic education enrollment (Form P-223). Handicapped students are also reported monthly for handicapped program funding (on Form P-223H). To ensure that duplicate funding does not occur for handicapped students, handicapped FTE enrollment is

backed out of basic education FTE enrollment. The handicapped FTE enrollments are determined by multiplying the headcount enrollment reported in each eligibility category on Form P-223H by its basic education backout factor displayed on LEAP Document 13. (See Figure 9.)

Headcount enrollment reported in the specific learning disabled (SLD) category is multiplied by both the basic education backout factor and the SLD severity factor to calculate the SLD handicapped FTE enrollment.

The district's total handicapped FTE enrollment is the sum of the handicapped FTE enrollments by category.

The district's total handicapped enrollment is funded by the handicapped funding formula. The discussion of handicapped funding is in section B. on page 47.

Private School, Home-Based Students and Summer Enrollments

In addition, the formula provides for funding to school districts for private school students and home-based students attending public schools part time or receiving ancillary services, and some summer enrollments. The actual total number of hours served are divided by 900 to convert hours to annual average full-time equivalent students. The school districts were funded for approximately 98 private school, 80 home based, and 137 summer annual average FTEs in 1990-91.

b. Certificated Instructional Salaries

Certificated instructional staff unit salary allocations are calculated using the school district's 'derived base salary' together with the district's 'staff mix factor.'

The Legislative Evaluation and Accountability Program (LEAP) Committee, a research arm of the legislature, developed a staff weighting table (called LEAP Document 1A) which reflects a format similar to a school district salary schedule for certificated employees. (See Figure 7.)

The numerical factors shown at each step of the LEAP Document 1A table indicate how much greater the salary recognized at that step is than the starting base salary, due to an employee's experience and education.

The staff mix factor of a district for a given year is determined by placing each of the district's certificated instructional employees on the LEAP Document 1A table according to their actual experience and education and computing an average mix factor for the district. The average mix factor reflects the district's average certificated staff experience and education. Such average mix factors are computed for basic education, handicapped education, and state institutional education programs.

The school district's derived base salary, or derived starting salary for a certificated employee with a bachelor's degree and no educational experience, is computed by dividing the actual average basic education certificated staff salary of a district by the district's average basic education staff mix factor. Stated as an equation:

Derived Base Salary = Actual Average Salary ÷ Staff Mix Factor

LEAP DOCUMENT #1A

EDUCATION EXPERIENCE

YEARS OF SERVICE	BA+0	BA+15	BA+30	BA+45	BA+90	BA+135	MA+0	MA+45	MA+90 OR PHD
0	1.00000	1.02700	1.05500	1.08300	1.17299	1.23099	1.19894	1.28894	1.34693
1	1.03275	1.06065	1.08955	1.11939	1.21204	1.27079	1.23534	1.32798	1.38673
2	1.06620	1.09495	1.12469	1.15744	1.25164	1.31218	1.27339	1.36758	1.42808
3	1.10129	1.13094	1.16154	1.19609	1.29194	1.35513	1.31203	1.40788	1.47108
4	1.13704	1.16854	1.19999	1.23639	1.33473	1.39968	1.35233	1.45068	1.51562
5	1.17444	1.20674	1.23909	1.27824	1.37818	1.44573	1.39418	1.49413	1.56167
6	1.21339	1.24559	1.27974	1.32168	1.42313	1.49238	1.43763	1.53907	1.60832
7	1.25299	1.28599	1.32098	1.36563	1.46958	1.54147	1.48158	1.58552	1.65742
8	1.29314	1.32798	1.36378	1.41213	1.51752	1.59202	1.52807	1.63347	1.70796
9		1.37148	1.40903	1.45913	1.56697	1.64402	1.57502	1.68292	1.75596
10			1.45483	1.50852	1.61782	1.69742	1.62447	1.73376	1.81336
11				1.55937	1.67107	1.75226	1.67532	1.78701	1.86821
12				1.60862	1.72571	1.80936	1.72821	1.84166	1.92530
13					1.78171	1.86786	1.78286	1.89766	1.98380
14					1.83801	1.92855	1.83921	1.95760	2.04450
15					1.88581	1.97870	1.88701	2.00850	2.09765

Source: Legislative Evaluation and Accountability Program Committee

Figure 7

Funding is provided for maintenance of the school district's legislatively authorized certificated instructional salaries for basic education.

i. 'Maintenance salaries' are the continuation of the previous year's salary levels. For 1991-92 the certificated instructional staff (CIS) unit salary maintenance allocation is determined by multiplying the district's formula-generated CIS units (described in 1. above) by the district's certificated instructional derived base salary shown on LEAP Document 12, and then multiplying the result by the district's 1991-92 CIS mix factor computed using LEAP Document 1A. (See Figure 8 for LEAP Document 12.)

ii. The CIS unit salary increase allocation is the difference between the maintenance allocation above and the formula-generated CIS units multiplied by the following:

- For any district with a derived base salary of $20,001 on LEAP Document 12, the district's average salary determined by placing the district's actual full-time equivalent basic education CIS for 1991-92 on the 1991-92 statewide salary allocation schedule; or

- For any district with a derived base salary of greater than $20,001 on LEAP Document 12, the district's LEAP Document 12 derived base salary multiplied by 1.04, and further multiplied by the district's CIS mix factor computed using LEAP Document 1A.

This results in a 4% increase in salary allocations for every district for the 1991-92 school year.

c. Certificated Administrative Salaries

Certificated administrative staff unit salary allocations are calculated using the school district's average certificated administrative salary as developed by the LEAP Committee.

Funding is provided for maintenance of the school district's legislatively authorized certificated administrative salaries for basic education.

i. 'Maintenance salaries' are the continuation of the previous year's salary levels. For 1991-92 the certificated administrative staff (CAS) unit salary maintenance allocation is determined by multiplying the district's formula-generated CAS units by the district's certificated administrative average salary shown on LEAP Document 12.

ii. The CAS unit salary increase allocation for 1991-92 is 4.0% of the statewide average certificated administrative salary for the basic education program ($46,809) multiplied by the formula-generated CAS units.

d. Classified Salaries

Funding is provided for maintenance of the school district's legislatively authorized salaries for basic education.

i. Classified staff unit maintenance salary allocation for basic education for 1991-92 are determined by multiplying the district classified salary as shown on LEAP Document 12 by the formula classified staff units.

LEAP DOCUMENT 12: 1990-91 STATE RECOGNIZED SALARY AMOUNTS FOR BASIC EDUCATION STAFF

SCHOOL DISTRICT	- CERTIFICATED - INSTR.	ADMIN.	CLASSIFIED
01 109 WASHTUCNA	20,001	52,110	20,322
01 122 BENGE	20,137	30,761	21,707
01 147 OTHELLO	20,001	43,970	21,223
01 158 LIND	20,001	57,993	20,209
01 160 RITZVILLE	20,001	49,672	21,342
02 250 CLARKSTON	20,001	46,566	21,285
02 420 ASOTIN-ANATONE	20,001	45,040	19,051
03 017 KENNEWICK	20,001	43,056	20,934
03 050 PATERSON	20,001	45,287	18,311
03 052 KIONA-BENTON	20,001	48,834	21,117
03 053 FINLEY	20,001	47,880	20,970
03 116 PROSSER	20,001	49,784	20,906
03 400 RICHLAND	20,001	48,422	21,031
04 019 MANSON	20,001	51,842	20,950
04 069 STEHEKIN	20,001	53,156	16,820
04 127 ENTIAT	20,001	61,842	20,540
04 129 LAKE CHELAN	20,561	42,405	21,449
04 228 CASCADE	20,001	55,977	21,265
04 222 CASHMERE	20,001	50,074	20,992
04 246 WENATCHEE	20,112	48,420	21,299
05 121 PORT ANGELES	20,001	48,966	20,830
05 313 CRESCENT	20,001	50,685	20,669
05 323 SEQUIM	20,001	43,834	21,285
05 401 CAPE FLATTERY	20,001	49,128	20,803
05 402 QUILLAYUTE VALLEY	20,001	47,647	20,935
06 037 VANCOUVER	20,001	48,647	20,992
06 098 HOCKINSON	20,001	49,559	19,554
06 101 LACENTER	20,001	50,259	19,049
06 103 GREEN MOUNTAIN	20,139	64,331	20,566
06 112 WASHOUGAL	20,001	45,321	21,370
06 114 EVERGREEN	20,001	43,627	21,052
06 117 CAMAS	20,001	51,769	21,381
06 119 BATTLE GROUND	20,001	47,606	20,871
06 122 RIDGEFIELD	20,001	50,209	20,839
07 002 DAYTON	20,001	43,118	21,144
07 035 STARBUCK	20,001	28,027	19,116
08 122 LONGVIEW	20,001	45,621	21,027
08 130 TOUTLE LAKE	20,001	54,623	21,426
08 401 CASTLE ROCK	20,001	45,663	21,773
08 402 KALAMA	20,001	46,528	20,371
08 404 WOODLAND	20,001	46,645	21,018
08 456 KELSO	20,032	45,946	20,744
09 013 ORONDO	21,227	43,367	19,202
09 075 BRIDGEPORT	20,001	50,226	21,560
09 102 PALISADES	20,001	27,052	20,962
09 206 EASTMONT	20,212	48,581	20,797
09 207 MANSFIELD	20,001	61,793	21,609
09 209 WATERVILLE	20,001	46,735	21,090
10 003 KELLER	20,001	30,984	20,449
10 050 CURLEW	20,001	61,782	20,882
10 055 ORIENT	20,001	57,029	21,275
10 070 INCHELIUM	20,001	53,424	20,134
10 309 REPUBLIC	20,001	43,001	20,424
11 001 PASCO	20,001	45,768	21,318
11 051 NORTH FRANKLIN	20,001	47,220	20,942
11 054 STAR	20,001	34,996	16,932
11 056 KAHLOTUS	20,001	45,989	19,281
12 110 POMEROY	20,001	50,919	21,358
13 073 WAHLUKE	20,001	55,335	19,880
13 144 QUINCY	20,001	46,656	21,324
13 146 WARDEN	20,001	48,612	21,161
13 151 COULEE-HARTLINE	20,001	52,426	20,152
13 156 SOAP LAKE	20,001	44,841	21,306
13 160 ROYAL	20,001	46,354	21,010
13 161 MOSES LAKE	20,001	46,952	20,624
13 165 EPHRATA	20,001	45,171	20,251
13 167 WILSON CREEK	20,001	66,131	21,233
13 301 GRAND COULEE DAM	20,001	45,579	20,541
14 005 ABERDEEN	20,001	46,536	20,972
14 028 HOQUIAM	20,001	48,465	20,835
14 064 NORTH BEACH	20,001	53,440	21,203
14 065 MC CLEARY	20,233	49,671	22,204
14 066 MONTESANO	20,001	46,196	21,193
14 068 ELMA	20,001	46,193	22,019
14 077 TAHOLAH	20,143	60,057	20,026
14 097 QUINAULT	20,001	46,730	21,486
14 099 COSMOPOLIS	20,016	48,356	19,585
14 104 SATSOP	20,001	29,318	18,819
14 117 WISHKAH VALLEY	20,001	60,047	21,914
14 172 OCOSTA	20,001	45,889	21,452
14 400 OAKVILLE	20,001	64,698	22,033
15 201 OAK HARBOR	20,393	44,371	20,875
15 204 COUPEVILLE	20,001	45,596	20,140
15 206 SOUTH WHIDBEY	20,001	46,311	21,588
16 020 QUEETS-CLEARWATER	20,001	47,790	21,485
16 046 BRINNON	20,001	34,876	18,154
16 048 QUILCENE	20,001	65,189	20,361
16 049 CHIMACUM	20,001	47,741	21,824
16 050 PORT TOWNSEND	20,049	42,893	20,769
17 001 SEATTLE	20,400	47,339	24,834
17 210 FEDERAL WAY	20,001	42,768	20,849
17 216 ENUMCLAW	20,001	45,803	20,722
17 400 MERCER ISLAND	20,001	50,124	21,505
17 401 HIGHLINE	20,001	49,486	21,117
17 402 VASHON ISLAND	20,001	51,562	19,946
17 403 RENTON	20,001	46,103	21,214
17 404 SKYKOMISH	20,001	66,000	21,453
17 405 BELLEVUE	20,054	48,439	23,208
17 406 SOUTH CENTRAL	20,001	55,893	21,139
17 407 RIVERVIEW	20,001	49,358	20,560
17 408 AUBURN	20,001	45,406	21,181
17 409 TAHOMA	20,001	45,515	21,432
17 410 SNOQUALMIE VALLEY	20,001	44,629	20,724
17 411 ISSAQUAH	20,001	47,120	20,633
17 412 SHORELINE	20,001	50,030	22,436
17 414 LAKE WASHINGTON	20,100	48,365	21,176
17 415 KENT	20,001	44,597	20,961
17 417 NORTHSHORE	21,108	45,058	21,636
18 100 BREMERTON	20,001	46,476	22,122
18 303 BAINBRIDGE ISLAND	20,001	47,947	20,944
18 400 NORTH KITSAP	20,001	45,862	21,657
18 401 CENTRAL KITSAP	20,001	45,217	20,576
18 402 SOUTH KITSAP	20,001	46,909	21,394
19 007 DAMMAN	20,001	26,877	15,900
19 028 EASTON	20,001	44,648	20,897
19 400 THORP	20,116	45,793	21,903
19 401 ELLENSBURG	20,001	46,804	20,808
19 403 KITTITAS	20,001	46,879	20,847
19 404 CLE ELUM-ROSLYN	20,001	49,436	21,317
20 094 WISHRAM	20,001	57,795	20,069
20 203 BICKLETON	20,001	57,759	21,085
20 215 CENTERVILLE	20,050	29,250	20,644
20 400 TROUT LAKE	20,001	50,687	18,283
20 401 GLENWOOD	20,001	51,080	20,984
20 402 KLICKITAT	20,001	55,788	18,061
20 403 ROOSEVELT	20,001	30,891	17,765
20 404 GOLDENDALE	20,001	44,800	20,739
20 405 WHITE SALMON	20,001	51,972	20,610
20 406 LYLE	20,001	52,202	20,582
21 014 NAPAVINE	20,001	53,472	21,353
21 018 VADER	20,662	39,098	20,032
21 036 EVALINE	20,132	25,933	20,053
21 206 MOSSYROCK	20,001	51,187	20,435
21 214 MORTON	20,001	49,324	21,479
21 226 ADNA	20,001	54,079	19,652
21 232 WINLOCK	20,001	48,226	20,576
21 234 BOISTFORT	20,182	47,466	17,699
21 237 TOLEDO	20,001	47,868	20,579
21 300 ONALASKA	20,001	48,908	20,828
21 301 PE ELL	20,001	53,062	21,748
21 302 CHEHALIS	20,001	45,503	21,143
21 303 WHITE PASS	20,001	46,163	20,207
21 401 CENTRALIA	20,001	49,997	20,607
22 008 SPRAGUE	20,001	52,533	21,410
22 009 REARDAN-EDWALL	20,001	46,820	20,646
22 017 ALMIRA	20,001	60,284	19,919
22 073 CRESTON	20,001	59,770	20,210
22 105 ODESSA	20,001	49,483	20,568
22 200 WILBUR	20,001	57,344	20,402
22 204 HARRINGTON	20,001	68,000	20,346
22 207 DAVENPORT	20,001	50,386	21,052
23 042 SOUTHSIDE	20,570	30,992	19,714

Figure 8

LEAP DOCUMENT 12: 1990–91 STATE RECOGNIZED SALARY AMOUNTS FOR BASIC EDUCATION STAFF

SCHOOL DISTRICT	– CERTIFICATED – INSTR.	ADMIN.	CLASSIFIED
23 054 GRAPEVIEW	20,001	49,757	19,012
23 309 SHELTON	20,001	47,918	21,390
23 311 MARY M KNIGHT	20,001	59,471	21,702
23 402 PIONEER	20,001	38,973	19,614
23 403 NORTH MASON	20,001	43,048	21,330
23 404 HOOD CANAL	20,001	47,883	22,185
24 014 NESPELEM	20,001	54,232	19,245
24 019 OMAK	20,001	49,950	20,586
24 105 OKANOGAN	20,001	47,112	21,588
24 111 BREWSTER	20,001	46,532	21,365
24 122 PATEROS	20,001	48,759	20,879
24 350 METHOW VALLEY	20,001	57,125	21,455
24 404 TONASKET	20,001	48,245	20,502
24 410 OROVILLE	20,001	46,098	21,784
25 101 OCEAN BEACH	20,001	51,948	20,734
25 116 RAYMOND	20,001	47,723	20,817
25 118 SOUTH BEND	20,001	44,609	20,692
25 155 NASELLE GRAYS RIVER	20,001	55,202	20,504
25 160 WILLAPA VALLEY	20,001	43,531	20,667
25 200 NORTH RIVER	20,001	52,510	19,238
26 056 NEWPORT	20,001	45,754	20,630
26 059 CUSICK	20,001	58,609	21,145
26 070 SELKIRK	20,001	44,263	20,159
27 001 STEILACOOM HIST.	20,001	47,382	21,442
27 003 PUYALLUP	20,669	44,290	21,108
27 010 TACOMA	20,001	44,248	23,527
27 019 CARBONADO	20,001	56,540	20,310
27 083 UNIVERSITY PLACE	20,001	42,980	20,538
27 320 SUMNER	20,037	46,717	20,908
27 343 DIERINGER	20,001	50,297	21,064
27 344 ORTING	20,001	47,145	20,766
27 400 CLOVER PARK	20,001	46,879	20,755
27 401 PENINSULA	20,001	48,141	21,325
27 402 FRANKLIN PIERCE	20,001	49,738	20,653
27 403 BETHEL	20,001	47,266	21,266
27 404 EATONVILLE	20,157	45,493	20,900
27 416 WHITE RIVER	20,001	45,729	21,055
27 417 FIFE	20,001	47,881	20,904
28 010 SHAW	20,650	37,996	22,650
28 137 ORCAS ISLAND	20,001	43,863	21,373
28 144 LOPEZ ISLAND	20,479	49,738	21,084
28 149 SAN JUAN	20,001	48,605	21,058
29 011 CONCRETE	20,001	50,658	20,152
29 100 BURLINGTON EDISON	20,001	46,297	20,355
29 101 SEDRO WOOLLEY	20,001	43,516	21,383
29 103 ANACORTES	20,001	47,240	21,177
29 311 LA CONNER	20,001	52,265	21,219
29 317 CONWAY	20,001	49,642	19,891
29 320 MT VERNON	20,001	43,067	20,784
30 002 SKAMANIA	20,001	58,502	22,794
30 029 MOUNT PLEASANT	20,001	27,507	23,715
30 031 MILL A	20,001	41,973	21,852
30 303 STEVENSON–CARSON	20,001	46,320	20,460
31 002 EVERETT	21,268	49,546	22,514
31 004 LAKE STEVENS	20,001	51,476	21,216
31 006 MUKILTEO	20,503	48,520	20,632
31 015 EDMONDS	20,242	47,740	20,734
31 016 ARLINGTON	20,001	46,260	21,223
31 025 MARYSVILLE	21,043	45,852	20,860
31 063 INDEX	20,001	28,282	21,095
31 103 MONROE	20,001	47,743	20,540
31 201 SNOHOMISH	20,001	48,808	21,309
31 306 LAKEWOOD	20,001	45,475	20,920
31 311 SULTAN	20,001	43,454	20,624
31 330 DARRINGTON	20,137	53,812	20,366
31 332 GRANITE FALLS	20,001	45,792	21,274
31 401 STANWOOD	20,001	44,795	20,827
32 081 SPOKANE	20,001	44,755	20,508
32 123 ORCHARD PRAIRIE	20,001	26,674	20,898
32 312 GREAT NORTHERN	20,001	28,257	19,724
32 325 NINE MILE FALLS	20,001	50,781	20,607
32 326 MEDICAL LAKE	20,001	45,003	20,995
32 354 MEAD	20,001	42,399	20,928
32 356 CENTRAL VALLEY	20,001	43,245	21,558
32 358 FREEMAN	20,001	45,322	21,352
32 360 CHENEY	20,001	46,969	21,005
32 361 EAST VALLEY	20,001	45,586	20,815
32 362 LIBERTY	20,001	47,566	20,691
32 363 WEST VALLEY	20,001	50,474	20,762
32 414 DEER PARK	20,001	46,846	21,060
32 416 RIVERSIDE	20,001	47,076	21,246
33 030 ONION CREEK	20,001	30,453	19,940
33 036 CHEWELAH	20,001	45,841	21,742
33 049 WELLPINIT	20,001	59,997	19,491
33 070 VALLEY	20,001	51,170	21,229
33 115 COLVILLE	20,001	44,444	19,033
33 183 LOON LAKE	20,132	44,543	18,352
33 202 SUMMIT VALLEY	20,001	28,276	18,189
33 205 EVERGREEN	20,001	32,108	17,885
33 206 COLUMBIA	20,001	68,000	21,119
33 207 MARY WALKER	20,001	51,627	18,932
33 211 NORTHPORT	20,001	54,909	21,184
33 212 KETTLE FALLS	20,001	44,730	21,520
34 002 YELM	20,001	48,602	21,045
34 003 NORTH THURSTON	20,001	45,818	20,445
34 033 TUMWATER	20,001	48,856	20,482
34 111 OLYMPIA	20,001	47,283	21,328
34 307 RAINIER	20,001	48,830	20,604
34 324 GRIFFIN	20,001	40,056	20,417
34 401 ROCHESTER	20,001	44,944	21,251
34 402 TENINO	20,001	43,313	21,084
35 200 WAHKIAKUM	20,001	44,194	20,710
36 101 DODE	20,001	50,505	19,221
36 140 WALLA WALLA	20,001	46,025	21,219
36 250 COLLEGE PLACE	20,001	47,093	20,967
36 300 TOUCHET	20,001	47,464	18,874
36 400 COLUMBIA	20,001	45,240	20,527
36 401 WAITSBURG	20,001	56,484	20,480
36 402 PRESCOTT	20,001	54,851	22,160
37 501 BELLINGHAM	20,001	46,214	20,556
37 502 FERNDALE	20,001	48,230	20,874
37 503 BLAINE	20,001	48,379	21,597
37 504 LYNDEN	20,001	42,293	20,976
37 505 MERIDIAN	20,001	43,881	20,825
37 506 NOOKSACK VALLEY	20,001	44,480	21,328
37 507 MOUNT BAKER	20,001	43,713	20,557
38 126 LACROSSE	20,001	55,668	21,571
38 264 LAMONT	20,001	51,746	21,035
38 265 TEKOA	20,001	62,447	21,210
38 267 PULLMAN	20,001	45,596	21,433
38 300 COLFAX	20,001	45,994	21,187
38 301 PALOUSE	20,001	55,178	21,573
38 302 GARFIELD	20,001	53,933	20,172
38 304 STEPTOE	20,001	32,632	21,627
38 306 COLTON	20,001	55,964	20,192
38 308 ENDICOTT	20,001	62,474	19,236
38 320 ROSALIA	20,001	58,730	21,352
38 322 ST JOHN	20,001	66,000	20,626
38 324 OAKESDALE	20,001	60,858	19,407
39 002 UNION GAP	20,001	50,860	20,786
39 003 NACHES VALLEY	20,001	49,451	20,894
39 007 YAKIMA	20,001	50,477	21,367
39 090 MOXEE	20,001	46,450	21,531
39 119 SELAH	20,001	49,618	21,293
39 120 MABTON	20,001	52,762	22,034
39 200 GRANDVIEW	20,001	47,430	20,210
39 201 SUNNYSIDE	20,001	42,358	20,486
39 202 TOPPENISH	20,017	49,710	20,645
39 203 HIGHLAND	20,001	50,325	20,979
39 204 GRANGER	20,001	49,049	20,576
39 205 ZILLAH	20,001	48,554	20,798
39 207 WAPATO	20,001	47,760	20,281
39 208 WEST VALLEY	20,001	44,947	20,775
39 209 MOUNT ADAMS	20,001	49,955	20,208
1990–91 STATE–WIDE AVERAGE		46,809	21,323

Source: Legislative Evaluation and Accountability Program Committee

Figure 8

ii. For 1991-92 school districts received an allocation for a salary increase effective September 1, 1991. This salary increase allocation is 4.0% of the LEAP Document 12 statewide average salary ($21,323) for the basic education program multiplied by the formula classified staff units.

e. Fringe Benefits

School districts receive additional allocations for fringe benefits required by law. These benefits are employer contributions to OASI, industrial insurance, medical aid and the supplemental pension contribution, unemployment compensation, certificated employee Teachers' Retirement System contribution and classified employee Public Employees' Retirement System contribution.

Fringe benefits percentages to be applied to salary allocations for 1991-92 are:

- 21.25% for certificated salary maintenance;
- 20.61% for certificated salary increases;
- 19.09% for classified salary maintenance; and
- 15.59% for classified salary increases.

f. Insurance Benefits

School districts receive state funding for employee insurance benefits at a rate of $289.95 per month annually for each formula certificated and classified staff unit beginning October 1, 1991. The rate for the month of September 1991 was $246.24. This results in an annual allocation of $3,435.69 per formula unit.

Full-time equivalent classified employees are determined on the basis of 1,440 hours (instead of 2,080 hours) solely for the purpose of calculating the amount of state funding necessary to contribute toward insurance benefits for classified employees who work for nine months in state-supported programs. For funding purposes this is recognized by multiplying the classified formula-generated staff units by 1.152.

Insurance benefits include such items as liability, life, health, health care, accident, disability and salary protection insurance.

g. Nonemployee-Related Cost

The formula provides for a nonemployee-related cost (NERC) allocation per each allocated certificated staff unit. For 1991-92 the NERC allocation for the basic education program is $6,848 per certificated staff unit, and $13,049 per certificated staff unit for the vocational-secondary and skills center allocation. These amounts are specified in each biennial appropriations act.

Nonemployee-related costs are those costs other than salary and benefits. They include instructional supplies, textbooks, staff travel, equipment and contractual services such as heat, lights, and computer services.

h. Vocational Equipment

The legislature appropriated $2,450,000 solely for purchasing new and replacement equipment for use in vocational-secondary and skills center programs approved by the superintendent of public instruction. These moneys are allocated on the basis of FY

1991-92 vocational-secondary FTE enrollment. This is equivalent to approximately $61 per FTE enrollment in vocational-secondary and skills center programs.

The vocational equipment allocation, while paid as part of the basic education allocation, is not part of the basic education entitlement.

i. Substitute Teacher Pay

For 1991-92, school districts receive $318 per year multiplied by 92.2% of the basic education formula-generated CIS units.

j. Local Deductible Revenues

The total basic education allocation (the sum of the amounts calculated in subsections b. through g. above) is supported by state funds amounting to approximately 99% of the formula amount and approximately 1% from deductible local revenues. For 1991-92, revenues from the following sources are formula deductibles pursuant to law or rule of the superintendent of public instruction:

- Local in lieu of taxes includes county in lieu of tax payments by housing authorities or from lands purchased by the Department of Natural Resources.
- County administered forests includes proceeds from the sale, rental or lease of stone, minerals, timber, forest products, other crops and matter, and improvements to or on tax title real property managed by a county.
- State forests includes proceeds from the lease of state forest lands, or from the sale of forest and mineral products from those lands.
- Federal in lieu of taxes includes revenue from the Federal Housing Administration, Bureau of Land Management, military forest yield, pursuant to Public Law 97-99, and reclamation projects.
- Federal forests includes federal forests revenue diverted to the Capital Projects and Debt Service Funds.

Deductible revenues from any of the foregoing sources received by a school district due solely to the district's Capital Projects Fund or Debt Service Fund excess tax levy do not constitute school district General Fund revenues and are not deducted in the computation of the district's annual basic education allocation.

Formula-deductible revenues amounted to $22.7 million in 1990-91.

k. Fire District Payments

Eligible school districts under the formula receive state funds as part of the July apportionment to reimburse fire districts for the costs of fire protection services. The state payment is estimated to be $1.04 per pupil for 1991-92. Fire district payments received but not expended by school districts for this purpose are recovered by the state.

Fire district payments, while part of the basic education allocation, are not part of the basic education entitlement.

B. HANDICAPPED EDUCATION

In 1971 House Bill 90 was adopted by the legislature. This bill became the foundation of Chapter 28A.155 RCW, which states as its purpose "to ensure that all handicapped children . . . have the opportunity for an appropriate education at public expense as guaranteed to them by the Constitution of this state." This law is known as "the Education for All Act of 1971."

With passage of this act, Washington's approach to handicapped education became a model for the nation. Under the act, handicapped students must be served in the least restrictive environment possible and their programs commence at age three.

Handicapped children are those children who are temporarily or permanently retarded in normal educational processes by reason of physical or mental handicap, or by reason of emotional maladjustment, or by reason of other handicap, and those children who have specific learning and language disabilities resulting from perceptual-motor handicaps, including problems in visual and auditory perception and integration.

The superintendent of public instruction has the duty and authority [RCW 28A.155.090], acting through Special Services and Vocational Education, to:

- Assist school districts in the formation of total school programs to meet the needs of handicapped children.
- Develop interdistrict cooperative programs for handicapped children.
- Provide, upon request, to parents or guardians of handicapped children, information about the handicapped programs offered within the state.
- Assist, upon request, the parent or guardian of any handicapped child in the placement of the child.
- Approve school district and agency programs for state handicapped funding.
- Determine, upon appeal by a parent or guardian of a handicapped child who is not receiving an educational program, whether the school district superintendent is justified in not providing handicapped services.
- Promulgate such rules and regulations as are necessary to carry out state laws relating to handicapped education and to ensure educational opportunities within the common school system for all handicapped children who are not institutionalized.

The 1991-92 handicapped program allocation is governed by the staffing ratios and percentages specified in LEAP Document 13. (See Figure 9.)

LEAP DOCUMENT 13

NOTE: STAFF UNIT FORMULAS AND STUDENT FTE PERCENTS ARE FOR ALLOCATION PURPOSES ONLY, AND ARE NOT INTENDED TO DIRECT DISTRICTS' DECISIONS IN SERVING INDIVIDUAL STUDENTS.

SPECIAL EDUCATION MODEL 91 – 93 BIENNIUM
FORMULA UNIT WORKSHEET

	COLUMN A HEADCOUNT ENROLLMENT	COLUMN B SPEC ED INSTR/1000	COLUMN C SPEC ED ADMIN/1000	COLUMN D SPEC ED CLASS/1000	COLUMN E SPEC ED NERC %	BASIC ED BACKOUT
1. PRESCHOOL HANDICAPPED	**	96.45	3.22	47.06	50.00%	
2. BEHAVIORALLY DISORDERED	**	95.89	3.20	34.56	57.01%	57.01%
3. ORTHOPEDICALLY IMPAIRED	**	132.82	4.43	49.08	68.82%	68.82%
4. HEALTH IMPAIRED	**	95.33	3.18	34.34	57.52%	57.52%
5. SPECIFIC LEARNING DISABLED	** BASE	20.32	0.68	6.66	14.69%	14.69%
SEVERITY FACTOR FROM TABLE		*******	*******	*******	*******	*******
TOTAL (BASE TIMES SEVERITY FACTOR)		*******	*******	*******	*******	*******
6. MENTALLY RETARDED MILD	**	85.57	2.85	30.50	55.64%	55.64%
7. MENTALLY RETARDED MODERATE	**	141.15	4.71	52.36	71.44%	71.44%
8. MENTALLY RETARDED SEVERE	**	181.70	6.06	68.31	82.80%	82.80%
9. MULTIHANDICAPPED	**	191.86	6.40	72.31	84.68%	84.68%
10. DEAF	**	162.02	5.40	60.57	77.11%	77.11%
11. HARD OF HEARING	**	143.26	4.78	53.19	71.94%	71.94%
12. VISUALLY HANDICAPPED	**	112.61	3.75	41.13	58.21%	58.21%
13. DEAF BLIND	**	201.08	6.70	75.93	87.00%	87.00%
14. COMMUNICATION DISORDERED	**	22.22	0.74	0.74	0	0

STAFF AND NERC ALLOCATION CALCULATIONS

TOTAL INSTRUCTIONAL UNITS/DISTRICT = (COLUMN A / 1000) * COLUMN B
TOTAL ADMINISTRATIVE UNITS/DISTRICT = (COLUMN A / 1000) * COLUMN C
TOTAL CLASSIFIED UNITS/DISTRICT = (COLUMN A / 1000) * COLUMN D
TOTAL NERC $/DISTRICT = (COLUMN A * COLUMN E) * $780 <=== FOR 1991 – 92
TOTAL NERC $/DISTRICT = (COLUMN A * COLUMN E) * $804 <=== FOR 1992 – 93
SUBSTITUTES ALLOCATION = INSTRUCTIONAL UNITS * $318 PER SCHOOL YEAR

SLD SEVERITY FACTOR FORMULA
FOR DISTRICT WITH X PERCENT OF ENROLLMENT REPORTED AS SLD

IF		X <=	4.00	2.709
IF	4.00	<X <=	4.25	((4.25 – X) * 0.548) + 2.572
IF	4.25	<X <=	4.50	((4.50 – X) * 0.487) + 2.450
IF	4.50	<X <=	4.75	((4.75 – X) * 0.436) + 2.341
IF	4.75	<X <=	5.00	((5.00 – X) * 0.392) + 2.243
IF	5.00	<X <=	5.25	((5.25 – X) * 0.356) + 2.154
IF	5.25	<X <=	5.50	((5.50 – X) * 0.322) + 2.073
IF	5.50	<X <=	5.75	((5.75 – X) * 0.294) + 2.000
IF	5.75	<X <=	6.00	((6.00 – X) * 0.270) + 1.932
IF	6.00	<X <=	6.25	((6.25 – X) * 0.248) + 1.870
IF	6.25	<X <=	6.50	((6.50 – X) * 0.229) + 1.813
IF	6.50	<X <=	6.75	((6.75 – X) * 0.212) + 1.760
IF	6.75	<X <=	7.00	((7.00 – X) * 0.197) + 1.710
IF	7.00	<X <=	7.25	((7.25 – X) * 0.183) + 1.664
IF	7.25	<X <=	7.50	((7.50 – X) * 0.171) + 1.621
IF	7.50	<X <=	7.75	((7.75 – X) * 0.160) + 1.581
IF	7.75	<X <=	8.00	((8.00 – X) * 0.150) + 1.544
IF	8.00	<X <=	8.25	((8.25 – X) * 0.141) + 1.508
IF	8.25	<X <=	8.50	((8.50 – X) * 0.132) + 1.475
IF	8.50	<X <=	8.75	((8.75 – X) * 0.125) + 1.444
IF	8.75	<X <=	9.00	((9.00 – X) * 0.118) + 1.414
IF	9.00	<X <=	9.25	((9.25 – X) * 0.112) + 1.386
IF	9.25	<X <=	9.50	((9.50 – X) * 0.106) + 1.360
IF	9.50	<X <=	9.75	((9.75 – X) * 0.100) + 1.335
IF	9.75	<X <=	10.00	((10.00 – X) * 0.095) + 1.311
IF	10.00	<X <=	11.00	((11.00 – X) * 0.085) + 1.226
IF	11.00	<X <=	12.00	((12.00 – X) * 0.071) + 1.155
IF	12.00	<X <=	13.00	((13.00 – X) * 0.059) + 1.098
IF	13.00	<X <=	14.00	((14.00 – X) * 0.052) + 1.044
IF	14.00	<X <=	15.00	((15.00 – X) * 0.044) + 1.000
IF	15.00	<X		1.00

Source: Legislative Evaluation and Accountability Program Committee

Figure 9

Enrollments are reported in individual counts (headcount) rather than in full-time equivalents (FTE). Average headcounts for the months of October through May are used to calculate state allocations. The headcount in each category (or headcount times severity factor for specific learning disabled) is then multiplied by specified factors to determine:

- certificated instructional staff formula units,
- certificated administrative staff formula units,
- classified formula units,
- NERC units, and
- basic education backout handicapped FTE enrollment.

a. Handicapped Enrollment Categories

Eligible handicapped students are counted in one of 14 categories. The 14 categories and the 1991-92 state average handicapped allocation per students are shown below:

Category	Avg. H/C Allocation
• Preschool Handicapped	$6,013
• Seriously Behaviorally Disabled	$5,778
• Orthopedically Impaired	$7,927
• Health Impaired	$5,715
• Specific Learning Disabled	$3,334
• Mentally Retarded - Mild	$5,224
• Mentally Retarded - Moderate	$8,436
• Mentally Retarded - Severe	$10,814
• Multihandicapped	$11,374
• Deaf	$9,640
• Hard of Hearing	$8,558
• Visually Handicapped	$6,752
• Deaf/Blind	$11,952
• Communication Disordered	$1,071

Actual allocations to each district will differ from the state average due to the district's funding formula factors.

b. Specific Learning Disabled Severity Factor

The specific learning disabled (SLD) severity factor is determined for the school district prior to the calculation of the certificated and classified staff formula units, NERC units and basic education backout of handicapped FTE enrollment. This is accomplished by first calculating the percentage the district's specific learning disabled enrollment is to the district's total full-time equivalent enrollment. Second, using the SLD percentage, the appropriate district SLD severity factor is selected from LEAP Document 13. (See Figure 9.)

The district's SLD severity factor is then multiplied by the specific learning disabled base.

This product is used later to compute the handicapped allocation for the specific learning disabled category.

The SLD severity factor ranges from a high of 2.709 for a district in which the headcount enrollment for specific learning disabled is less than or equal to 4% of

the district's total enrollment, to a low of 1.00 for a district in which the headcount enrollment for specific learning disabled is greater than 15% of the district's total enrollment for 1991-92.

c. **Formula-Generated Staff Units**

The certificated instructional, certificated administrative and classified formula staff units are then calculated for the SLD category using the adjusted enrollment figure described above and for the 13 other eligibility categories based upon the handicapped students enrolled in those categories in the district's handicapped education program.

Formula staff units per 1,000 pupils are based on the staff ratios from LEAP Document 13 as indicated below for each eligibility category.

	Certificated Instructional Units/1,000	Certificated Administrative Units/1,000	Classified Units/1,000
• Preschool Handicapped	96.45	3.22	47.06
• Behaviorally Disabled	95.89	3.20	34.56
• Orthopedically Impaired	132.82	4.43	49.08
• Health Impaired	95.33	3.18	34.34
• Specific Learning Disabled (Base x Severity Factor)	20.32	0.68	6.66
• Mentally Retarded Mild	85.57	2.85	30.50
• Mentally Retarded Moderate	141.15	4.71	52.36
• Mentally Retarded Severe	181.70	6.06	68.31
• Multihandicapped	191.86	6.40	72.31
• Deaf	162.02	5.40	60.57
• Hard of Hearing	143.26	4.78	53.19
• Visually Handicapped	112.61	3.75	41.13
• Deaf/Blind	201.08	6.70	75.93
• Communication Disordered	22.22	0.74	0.74

The formula staff units are calculated by dividing the enrollment for each eligibility category by 1,000 and then multiplying the result by the staff ratios for the corresponding eligibility category.

The total certificated instructional formula staff units, total certificated administrative formula staff units and total classified formula staff units are the sums of the units generated by each eligibility category.

d. **Other Handicapped Formula Factors**

For each formula staff unit, funding is provided for salary, fringe benefit and insurance benefit allocations in the same manner as described above for basic education. However, there are two main differences.

- The handicapped program uses a salary table, similar to LEAP Document 12, prepared by the legislature for basic education programs. The table for the handicapped program is prepared by the superintendent of public instruction.

- The district's handicapped program certificated instructional staff mix factor is used for funding the certificated instructional salary allocation.

The nonemployee-related cost (NERC) is calculated by multiplying the NERC percentage specified in LEAP Document 13 for each eligibility category by the headcount enrollment in the category, then multiplying this by the NERC rate. The total NERC dollars for the district is the sum of the NERC dollars for each eligibility category. The NERC rate is $780 for 1991-92.

The substitute teacher pay allocation is $318 per full-time equivalent certificated instructional staff formula unit in the handicapped program for 1991-92.

e. Handicapped FTE Backout Calculation

Because handicapped students, except for preschool, are reported on the basic education enrollment report, the estimated percent of time these students are in the handicapped program must be backed out of the basic education enrollment to avoid duplicate funding. This estimated percent of time is termed handicapped FTE.

In order to calculate handicapped FTE, LEAP Document 13 contains a basic education backout factor for each category. This factor represents the average percent of a school day a handicapped student is in the handicapped program. The handicapped FTE enrollments (adjusted for SLD) are determined by multiplying the headcount enrollment reported in each eligibility category by its basic education backout factor.

The basic education backout factor for each category is as follows:

Category	Basic Education Backout Factor
• Preschool Handicapped	-0-
• Behaviorally Disordered	57.01%
• Orthopedically Impaired	68.82%
• Health Impaired	57.52%
• Specific Learning Disabled (base x severity factor)	14.69%
• Mentally Retarded Mild	55.64%
• Mentally Retarded Moderate	71.44%
• Mentally Retarded Severe	82.80%
• Multihandicapped	84.68%
• Deaf	77.11%
• Hard of Hearing	71.94%
• Visually Handicapped	58.21%
• Deaf/Blind	87.00%
• Communication Disordered	-0-

f. Home and Hospital Allocation

The cost for tutoring students in home/hospital care is reimbursed at a maximum rate of $45 per student per week (plus fringe and insurance benefits) or actual cost, whichever is less, and for travel at the maximum state rate of 27.5 cents per mile.

The legislature appropriated $783.3 million for the handicapped education programs for the 1991-93 biennium.

C. PUPIL TRANSPORTATION

Each school district electing to provide student transportation to and from school is entitled to state pupil transportation funding at the rate provided by the state. Prior to 1982-83, state support for the operation of the pupil transportation program was on a reimbursement basis and was computed on the basis of approved route miles, driving time, drivers' salaries, maintenance, operation and supervision costs. This reimbursement method for funding approved transportation costs was replaced by an allocation system effective with the 1982-83 school year. The allocation system enabled the state to better estimate transportation costs, provided school districts with a more stable and predictable source of funding and removed the state from compliance review. Local control increased and paperwork decreased.

In the 1982-83 transition year, the basis for this allocation system was "eligibility" which meant state funding to districts was based on the number of pupils eligible to ride buses.

In 1983-84 the allocation system was changed again with the adoption of RCW 28A.160.150 through 28A.160.190. This system is still in use. The allocation basis is "ridership" which means allocations to districts are based on the number of students eligible to ride who actually do ride buses. The allocation system for pupil transportation provides the following:

- Allows school districts to determine which students are to be transported and which routes are to be used.
- Authorizes school districts to transport students enrolled in their schools who live in other school districts.
- Establishes an allocation formula to distribute the state transportation appropriation to districts.

The allocation formula is based on the following transportation services:

- Transportation on school buses or contracted transit of students who live beyond one radius mile from school.
- Transportation of students who live within one radius mile of school, when their walking circumstances, if they had to walk, would qualify them for hazardous conditions transportation.
- Transportation of certain handicapped pupils from home to school and return, on school buses with specialized equipment to accommodate the special needs of the handicapped.
- Transportation of handicapped from their assigned school to other facilities for part of their school program.
- Transportation of basic education students from their assigned school to other school facilities for instruction which is specifically required by statute and is offered in different locations.

- Transportation of kindergarten pupils who live beyond one radius mile from school and those who qualify because of hazardous walking conditions within one radius mile from school. Said transportation occurs during the regularly scheduled school day, preceding or following their half-day kindergarten program.

- Transportation of basic education students from their assigned schools to other school facilities pursuant to an interdistrict agreement, e.g., skills centers.

- Arrangements for transportation of students in lieu of transportation by school bus where school bus use is not safe or practical.

The allocation formula uses the following factors:

- Number of pupils transported.

- Distance weighting factors assigned to distances in one radius mile intervals from pickup location to school location (measured along a straight line between the two locations).

- A minimum load factor for certain school districts which cannot achieve cost-effective bus operation due to reasons beyond their control.

- Variable load factor ratios for bus routes that serve the handicapped.

- A bus maintenance factor for small fleets (10 buses or less) that experience higher costs for maintaining school buses in safe operating condition.

- Use of special types of transportation vehicles.

- A standard cost rate. The 1991-92 rate for each weighted student unit is set at $31.38 for school districts with school bus fleet inventories of more than 10 buses. The small fleet factor for districts with 10 or less buses is an additional $1.65 for a total of $33.03 per weighted student unit.

  Salary increases and incremental fringe benefits are included in the above rates and are provided at $0.72 per weighted student unit.

Excluded from allocation formula calculations are field trips, extended day or activity runs and extracurricular transportation.

The state allocation for transportation in 1991-92 is estimated at $145 million.

The acquisition of approved transportation equipment is also supported with state funds. School districts are reimbursed for all district-owned school buses placed on depreciation schedules. The allocation for transportation vehicle replacement and depreciation is governed by RCW 28A.160.200 and Chapter 392-141 WAC. Prior to 1980, school districts were reimbursed at 90% and after 1980 at 100%.

Payments for buses placed on the depreciation schedule after September 1, 1982, are increased to include inflation and decreased to include imputed interest assumed to be earned at the annualized 90 day "T" bill rate on prior depreciation payments to school districts. This is designed to provide districts with sufficient funds to replace buses when they have reached the end of their useful lifetimes. Transportation depreciation payments go into

the district's Transportation Vehicle Fund and are to be used only for purchase of new buses or rebuilding of existing buses.

The superintendent of public instruction also certifies school bus drivers. Drivers must meet the following requirements for certification:

- have an acceptable driving record;
- take basic bus driver training classes;
- have an acceptable background free of certain crimes;
- take refresher classes as required;
- pass a biennial physical examination;
- hold a valid first aid certificate; and
- have a valid and current certificate.

About 2,600 drivers are certified each year. In any given year there are about 8,000 certified drivers.

During the 1990-91 school year, it is estimated that 408,000 students were transported by 6,900 buses on 19,000 routes. School buses traveled 75 million miles transporting these students.

D. LOCAL EFFORT ASSISTANCE

In 1987 the legislature approved payments of state General Fund moneys to match excess General Fund levies in eligible districts. These moneys, known as local effort assistance (LEA), help school districts with above-average tax rates due to low property valuations. The state began making LEA payments to school districts in January 1989.

"Eligible districts" are those districts with a 10% levy rate which exceeds the statewide average 10% levy rate. The district 10% levy rate is the tax rate needed to collect a levy equal to 10% of the district's levy base.

In determining both district and statewide average 10% levy rates, assessed valuations are adjusted to bring property assessments to 100% of market value.

The district's 10% levy rate is therefore a **hypothetical** rate and should not be confused with the district's actual tax rate.

A district's maximum LEA equals the district's 10% levy amount multiplied by the following ratio (see Figure 11 for an example):

$$\frac{\text{district 10\% levy rate} - \text{statewide average 10\% levy rate}}{\text{district 10\% levy rate}}$$

A district must certify an excess levy in order to receive LEA. To receive maximum LEA, a district must certify a levy amount greater than or equal to the district's share of the 10% levy amount (the 10% levy amount minus maximum LEA). Districts certifying less than the district's share of the 10% levy amount receive a pro rata portion of maximum LEA. For such districts, LEA equals the certified levy times the state matching ratio for the district. The state matching ratio is calculated as follows:

district 10% levy rate	minus	statewide average 10% levy rate	divided by	statewide average 10% levy rate

In other words, a district whose 10% levy rate is twice the statewide average 10% levy rate would be matched one-to-one (up to the maximum LEA). If such a district certified a levy equal to or greater than 5% of its levy base (adjusted for transfers) the district would receive maximum LEA. If such a district certified a levy equal to less than 5% of its levy base (adjusted for transfers) the district would receive an amount equal to the certified levy times the state matching ratio for the district.

In calendar year 1992, 198 of the state's 296 school districts receive LEA allocations totaling $74.6 million. Thirty-three more districts are eligible but did not pass an M&O levy to qualify for state matching money. LEA allocations make up about 2% of all school district revenues statewide.

LEA allocations are paid into the school districts' General Fund and may be spent on any General Fund program or purpose.

E. LEARNING ASSISTANCE PROGRAM (LAP)

In 1979 the legislature enacted "the Remediation Assistance Act of 1979" to provide statewide remediation assistance to public school students who are deficient in basic skills achievement. Basic skills means reading, mathematics and language arts. All students participating in the program must be educationally deprived by consequence of being below grade level in basic skills achievement.

The 1979 Act created the statewide remediation assistance program for grades two through six. In 1984 the legislature expanded the program to grades seven through nine. Finally, in 1987 the legislature replaced the remediation program with a broader range of program options known as the Learning Assistance Program.

For 1991-92, the Learning Assistance Program allocation is made up of a grades K-6 component and a grades 7-9 component. The allocation for both components is based on an estimated rate of $450.96. The allocation is calculated as follows:

First Component--Grades K-6

The most recent prior five-year weighted average percentage of district students scoring in the bottom quartile of the state fourth grade basic skills test

-- times --

the district's total average FTE enrollment for grades kindergarten through 6 for the current year,

-- less --

Specific Learning Disabled students, ages 6 through 11, who reside in the district

-- times --

the estimated rate of $450.96.

Second Component--Grades 7-9

The most recent prior five-year weighted average percentage of district students scoring in the bottom quartile of the state eighth grade basic skills test

-- times --

the district's total average FTE enrollment for grades 7 through 9 for the current year,

-- less --

Specific Learning Disabled students, ages 12 through 14, who reside in the district

-- times --

the estimated rate of $450.96.

F. SPECIAL AND PILOT PROGRAMS

The legislature provided $62 million in the 1991-93 biennium for special and pilot programs. These include a variety of innovative programs or special allocations aimed at specialized educational needs.

Program	1991-93 Appropriation
Early Intervention and Prevention Services	$15,000,000
Schools for the Twenty-First Century	$9,981,000
Districts with Complex Needs	$6,000,000
Magnet Schools	$4,000,000
Beginning Teacher Assistance Program	$2,312,000
Pacific Science Center	$2,231,000
Second Class Districts in Distressed Areas	$2,000,000

G. LOCAL EDUCATION PROGRAM ENHANCEMENT

Local education program enhancement moneys are provided to school districts to meet educational needs identified by the district within the following program areas:

- Prevention and intervention services in the elementary grades;
- Reduction of class size;
- Early childhood education;
- Student-at-risk programs, including dropout prevention and retrieval, and substance abuse awareness and prevention;
- Staff development and in-service programs;
- Student logical reasoning and analytical skill development;
- Programs for highly capable students;
- Programs involving students in community service;
- Senior citizen volunteer programs; and
- Other purposes that enhance a school district's basic education program.

Allocations for local education program enhancement for 1991-92 are a maximum of $35.26 per FTE student for each district enrolling more than 100 FTE students.

The grant for districts enrolling not more than 100 average annual FTE students, and for remote and necessary plants, is distributed as follows:

For districts enrolling not more than 60 average FTE students in grades K-6, the grant is based on 60 FTE students;

For districts enrolling not more than 20 average FTE students in grades 7 and 8, the grant is based on 20 FTE students; and

For districts that have high schools with 60 or fewer FTE students, the grant is based on 60 FTE students.

H. INSTITUTIONAL EDUCATION

The state funds a 220-day educational program for children in certain institutions. Institutional education moneys are allocated to school districts who provide the educational program. Other costs of the institutions are funded from other sources.

The five types of institutions receiving institutional education program moneys are described below:

- **Residential Habilitation Centers** provide 24 hour a day care of handicapped children, most of whom are profoundly mentally retarded, physically impaired or severely behaviorally disordered. Six centers are maintained by the Division of Developmental Disabilities and the Division of Mental Health of the Department of Social and Health Services (DSHS).

- **State Group Homes** provide 24 hour a day services for adjudicated youth. Seven group homes are maintained by the Division of Juvenile Rehabilitation of DSHS.

- **Institutions for Juvenile Delinquents** provide 24 hour a day diagnosis, confinement, and rehabilitation of juveniles committed by the courts. Five institutions are maintained by the Division of Juvenile Rehabilitation of DSHS.

- **Juvenile Parole Learning Centers** provide services to adjudicated youth residing in the community. Six centers are maintained by the Division of Juvenile Rehabilitation of DSHS.

- **County Detention Centers** provide 24 hour a day treatment and care for juveniles who have been placed under protective custody or have committed a criminal offense. Eighteen centers are maintained by county governments.

The biennial appropriations act requires the superintendent of public instruction to monitor school district expenditure plans for these programs, to ensure that the expenditure plans provide for a full 220-day school year.

State funding for each type of institution is provided based on a formula resembling the basic education funding formula. Each full-time equivalent student generates staff units which in turn generate dollars for salaries, benefits, and other costs of the program. Allocations are paid out to the school district operating the educational program in the same manner as the basic education allocation.

The legislature provided $26.3 million for institutional education programs in the 1991-93 biennium.

I. BILINGUAL EDUCATION

Bilingual education is the use of two languages as mediums of instruction: English and one other. The non-English language is a bridge, a language the child understands, that can be used while English skills are being acquired.

The Transitional Bilingual Instruction Act of 1979, amended in 1984, provides funding to school districts to implement programs of bilingual education for students who qualify. The funding is intended for those with the greatest need; therefore, not all students who have a primary language other than English may be eligible. However, many students do qualify, especially if they are non-English speaking or almost non-English speaking.

Under the transitional bilingual program, an eligible pupil has a primary language other than English and English language skills sufficiently deficient or absent to impair learning. Initial assessment must be made by the district to identify eligible pupils. An annual reassessment must be made for a pupil to continue in the program. The student's program eligibility ends whenever the student scores above the 35th percentile in reading and language arts. A student cannot stay in a bilingual program more than three school years unless English language skills remain below the 35th percentile. The program is administered through Chapter 392-160 WAC.

The legislature appropriated $25.4 million for the transitional bilingual program for the 1991-93 biennium (including salary and benefit increases). The rate per eligible student is approximately $534 for the 1991-92 school year.

J. STATE OFFICE (OSPI)

The legislature appropriated $23.8 million to the superintendent of public instruction for the 1991-93 biennium. This represents about 63% of the agency's total budget. The remainder is primarily from federal sources. The state funding supports the administration of state laws and oversight of state programs in the public schools. See Chapter 2.B. for more information about the duties of the superintendent of public instruction.

K. HIGHLY CAPABLE STUDENTS

In an effort to provide for the realization of each individual's potential, one's right to learn at one's own rate, and individual responsibility for one's own education, programs for students exhibiting high achievement and unique creative thinking have been initiated.

Under this program, established by the legislature in 1984, a highly capable student is defined as a student assessed to have superior intellectual or creative ability as demonstrated by multiple criteria. The ultimate goal of the program is to expand the state support for this program to 3% of the student population.

The 1991-93 biennial appropriation for this program is $10.9 million. School districts with highly capable student programs may apply to the superintendent of public instruction and receive funding based on up to 1.5% of the district's total full-time equivalent (FTE) enrollment multiplied by a maximum rate estimated to be approximately $412 in 1991-92.

L. OTHER PROGRAMS

The state also provides funding for a number of other programs including the following:

Traffic Safety Education

The state traffic safety education program was initiated with the passage of the Driver Education Act of 1963. The act provided financial assistance to public schools when they offered at least a minimal course in traffic safety education to high school youth.

A portion of the fines levied for moving traffic violations and bail forfeitures is placed in the Public Safety and Education Account. A portion of this money is paid to school districts for traffic safety education programs. School districts may supplement this state allocation with fees paid by participating students and by revenues from other sources.

Approximately $14.1 million was provided for traffic safety education during the 1989-91 biennium. Reimbursement was provided at a rate of about $137 for each student completing an approved traffic safety education program. In the 1989-90 school year, 49,020 students completed traffic safety education classes.

The 1991-93 appropriation was cut to $5.3 million and reimbursement was provided only for students qualifying as "low-income." As a result, an increased portion of the cost of traffic safety education is borne by local school district and by participating students during the 1991-92 school year.

The 1992 Legislature restored state traffic safety education funding for all students for the 1992-93 school year, and continued the subsidy for low-income students.

School Lunch

The national school lunch program requires a matching effort in state funds. The 1991-93 biennial appropriation of $6 million meets the federal matching requirement but does not provide compensation increases for program employees. Student fees pay for 43% of food service costs. Reimbursement is $.04961 (4.961 cents) per lunch for all lunches served to students under the national school lunch program for the 1990-91 school year.

The federal appropriation was $112.7 million for the 1989-91 biennium.

It is estimated that during 1990-91, 60.4 million lunches were served. On a typical day 333,863 students ate lunches and 50,461 students were served breakfasts.

Emergencies

Approximately $284,000 for the 1991-93 biennium is provided for district emergencies, such as fire, flood, earthquake or acts of God.

Vocational-Technical Institutes and Adult Education

Prior to the 1990-91 school year, five vocational-technical institutes (V-TIs) were operated by school districts. Beginning in 1990-91, V-TIs were renamed "technical colleges" and were moved under the jurisdiction of the state community colleges. Adult education is also under the jurisdiction of the community colleges.

CHAPTER 6

LOCAL FUNDING FOR MAINTENANCE AND OPERATIONS

Local revenues made up about 15% of total school district maintenance and operations (General Fund) revenues for the 1990-91 school year. Districts differ significantly in their dependence on local funding. Local revenues includes property tax levies, timber excise tax, nonhigh participation and other local receipts.

A. MAINTENANCE AND OPERATION LEVIES

The State Constitution [Article VII, Section 2] gives school districts authority to levy local property taxes if the voters of the district approve the levy. Such local levies are sometimes called "excess levies" because the levy is in excess of the statutory 1% limit on property tax. They are also called "special levies" because they require voter approval. School district levies may be of four types. The most common type of levy is the maintenance and operation (M&O) levy. M&O levies are also called "General Fund levies" because the levy revenues are deposited in the school district's General Fund. (For an explanation of the other types of school district levies see Section III.)

M&O levies provide a significant portion of total operating revenues in many districts. In the 1990-91 school year M&O levies made up about 12% of total school district operating revenues statewide. In 1991, 251 of the state's 296 school districts collected General Fund M&O levies. The average revenue per FTE student statewide was $664.

Reliance on M&O levies has declined since the 1977 Supreme Court decision in Seattle vs. State of Washington. Before 1977 M&O levies made up as much as 30% of school district operating revenues statewide. (See Figures 10 and 28.) The failure of Seattle School District's 1976 levy led to a court case and to the Doran decision requiring the state to fully fund "basic education." (See Chapter 1.D, for more information about Doran Decision I.)

In response to the court case the legislature passed the Basic Education Act in 1977, increasing state support to schools. The same year the legislature passed the "levy lid law" limiting school district M&O levies.

As a result of the passage of the basic education act and the levy lid law, state funding as a percent of total school district revenues has increased from 51% in the 1974-75 school year to approximately 78% in the 1990-91 school year. During the same period, General Fund M&O levy revenues as a percent of total operating revenues for the school year declined from 32% in the 1974-75 school year to 8% in the 1980-81 school year and has gradually increased to 12% in 1990-91.

The average M&O levy tax rate declined from $7.10 per $1,000 for the 1975 collection year to $1.39 per $1,000 for the 1981 collection year and stands at $2.35 in the 1991 collection year.

School district reliance on M&O levies varies widely among districts. Thirty-seven (37) school districts did not submit a levy for collection in 1991. Eight (8) other districts attempted levies for 1991 but failed to gain voter approval. Two hundred fifty-one (251) districts passed levies for 1991.

Voter Approval Process

Local school boards submit levies for initial voter consideration at either a state Primary, state General or on standardized election dates as provided by law. Levies may be for a single year or for two years. If the voters do not pass the first levy request, it may be submitted a second time. The second submission can occur on any date selected by local authorities.

In order to receive voter approval:

- at least 40% of the voters in the district voting in the last preceding General Election must vote on the issue(s), and the "yes" votes must equal at least 60% of those voting on the issue(s), or

- if the number of votes cast on the proposition is less than 40% of the total votes cast on the issue in such taxing district at the preceding General Election, "yes" votes must equal 24% of the total votes cast in that preceding General Election for the issue to pass.

The Levy Lid

In 1977 when the state assumed additional responsibility for funding schools, the legislature limited school district M&O levy authority by passing the levy lid law [RCW 84.52.0531]. This law sets the maximum amount of a school district's M&O levy for a calendar year. This maximum levy is also known as the district's "levy authority."

The original 1977 levy lid law, which took effect in 1979, sought to limit excess General Fund levy revenue to 10% of the school district's state basic education allocation for the school year prior to the levy collection year. The 1977 law allowed local levies to make up for less than 100% state funding of basic education during the 1978-79 school year. The law also contained a "grandfather clause" which permitted districts that historically relied heavily on M&O levies to exceed the 10% limit. The law provided for gradual reduction of grandfathered levy authority and elimination by 1982.

The legislature has amended the levy lid law eight times since 1977.

In 1979 the legislature expanded the "levy base" on which the 10% levy lid is calculated. state categorical funding, such as allocations for transportation and handicapped education, were added to basic education allocations in determining base on which the 10% levy amount is calculated.

In 1981 the legislature modified the grandfather provision in the levy lid law. The 1981 amendments temporarily froze grandfathered levy amounts and provided for a gradual seven-step phaseout of grandfathered levy authority between 1983 and 1990 at which time all M&O levies would be limited to 10% of the prior year's state and local funding.

The 1981 amendments also provided for transfers of levy authority between school districts for nonresident students served in interdistrict cooperatives and for high school students residing in a school district not operating a high school and attending school in another district.

In 1985 the legislature once again revised the timetable for phasing out grandfathered levy authority. Levy lid percentages were temporarily frozen at 1985 levels and a five-year phaseout was implemented beginning in 1989 and ending in 1993 when all districts would be at 10%.

In 1987 the legislature:

Expanded the levy base to include selected federal revenues and state block grant revenues;

Expanded the levy base by multiplying the prior school year's revenue in the levy base by the percentage increase in state basic education allocations per pupil between the prior and current school years;

Increased all district's levy authority percentage to at least 20% of their levy base;

Provided for reducing grandfathered levy authority for those districts with levy authority Percentages over 20% only when the legislature provides increases in state funding known as "levy reduction funds;"

Implemented a new program for providing state matching money known as "local effort assistance" for M&O levies in eligible school districts; and

Reduced school district levy authority by the maximum possible amount of a school district's local effort assistance for the school year.

In 1988 the legislature revised the meaning of levy reduction funds.

In 1989 the legislature once again revised the meaning of levy reduction funds to require that they be identified as such by the legislature in the biennial appropriations act.

Under the current law, a school district's levy lid equals:

(Levy Base x Levy Authority Percentage) ± Transfers - Maximum LEA

A district's **levy base** includes most state and federal revenues for the prior school year (e.g., 1991-92 revenues make up the 1993 levy base). This base is further increased by the percentage increase in state basic education funding per pupil between the prior and current school years (e.g., between 1991-92 and 1992-93 for the 1993 levy base).

All districts have a **levy authority percentage** of at least 20% of their levy base. For 1991 levies, ninety-one (91) districts have levy authority between 20% and 30%. Levy authority percentages above 20% could be reduced if the legislature increases state allocations by enhancing state funding formulae. Such increases in state allocations are known as levy reduction funds. Levy authority is reduced one dollar for each dollar of levy reduction funds. The district's levy authority percentage is permanently reduced by an equivalent amount.

Levy authority **transfers** are made for students residing in one school district but served by another district. The resident district's levy authority is increased and the serving district's levy authority is reduced by these transfers. Transfers protect taxpayers in serving districts from subsidizing the education of students from sending districts. Transfers also allow resident districts to raise money for payments to serving districts for any locally funded costs.

Finally, levy authority is reduced by a district's **maximum local effort assistance (LEA)**. See Chapter 5 for more information about LEA. (See Figure 11 for a sample calculation of levy authority and local effort assistance.)

B. TIMBER EXCISE TAX

The state-collected timber excise tax is imposed on all timber harvested from state, federal or privately owned land. The tax rate on public timber is 5% of the harvest value, and all revenue goes to the state General Fund. The tax on private timber is composed of a 4% county tax and a 1% state tax for a combined rate of 5% of harvest value. The 4% county tax is distributed quarterly to local taxing districts, including schools.

Distributions to local school districts are based on a Timber Assessed Value (TAV) formula. A TAV is calculated annually by the Department of Revenue for each county. County treasurers, in turn, compute a TAV for each school district. In order to receive timber excise tax revenues, a school district must have a TAV and a property tax special levy. School districts will receive the total amount of their special levy from the combination of the timber, property tax and state in lieu of taxes.

In previous years, this tax was computed differently.

C. REVENUES FROM OTHER DISTRICTS

State law promotes cooperation among school districts. This cooperation often involves payments between districts for the programs and services that are provided.

Nonhigh Participation

Forty-nine school districts do not offer a high school program. High school-aged students in these "nonhigh" districts attend high school in neighboring districts. The nonhigh district makes payments to neighboring high school districts for a portion of the cost of educating nonhigh district residents. The high school district reports the enrollment of the nonhigh students and claims state moneys generated by that enrollment. The payment from the nonhigh district is designed to cover the additional local cost of educating the nonhigh students. The payment protects taxpayers in the high school district from subsidizing the education of students residing in the nonhigh district.

The superintendent of public instruction calculates the amount payable by the nonhigh district based on the excess General Fund levy per pupil in the high school district. If the high school district has no levy, no payment is required.

Nonhigh payments are made in two installments per year at about the same time as property tax collections for the year. The first payment, made in May, is 50% of the amount due for the year based on estimated nonhigh enrollment. The second payment, made in November, is based on actual nonhigh enrollment for the school year just ended. For example, the November 1991 payment is the actual amount due for the 1990-91 school year minus the May 1991 payment, which was based on estimated 1990-91 enrollment.

Calculation of payments to high school districts from nonhigh districts that will occur during FY 1991-92 can be estimated as follows:

<u>November 1991 Payment</u>

Actual 1991 high school district certified levy
-- divided by --
Actual FY 1990-91 resident FTE enrollment
-- times --

Actual FY 1990-91 nonhigh enrollment
-- minus --
50% of the estimated payment for FY 1990-91 (amount paid in May 1991)

May 1992 Payment

Estimated 1992 high school district certified levy
-- divided by --
Estimated FY 1991-92 resident FTE enrollment
-- times --
Estimated FY 1991-92 nonhigh FTE enrollment
-- times 50% --

A high school district may elect to assess a smaller nonhigh payment. The high school district cannot assess a higher amount without the consent of the nonhigh district board of directors.

To facilitate nonhigh payments, the nonhigh district's levy lid is increased and the high school district's levy lid is decreased by the same amount. The additional levy authority can be used by the nonhigh district to collect local levy money for the nonhigh payment.

Interdistrict Cooperatives

Some districts cooperate in providing handicapped, vocational, or alternative education programs. These interdistrict cooperative arrangements often involve payments between districts. Normally, the district providing the program reports any nonresident students and receives state moneys generated by these students. Costs of serving nonresident students which are not covered by state or federal funding are typically billed to the district in which students reside pursuant to an interdistrict agreement.

E. OTHER LOCAL RECEIPTS

Other local receipts include: student fees and tuition, investment earnings, grants, gifts, donations, lunch reimbursement, sale of supplies and materials, fines, and insurance recoveries.

Under the 1990 Student Enrollment Options (Choice) Law, school districts have the option of charging a "transfer fee" of students residing in other districts. In October 1991, 29 districts reported charging Choice transfer fees averaging $727 per full-time student.

HISTORY OF CERTIFIED GENERAL FUND M&O LEVIES

1975–91

ALL DISTRICTS						
YEAR	SPECIAL LEVY ASSESSED VALUE	LEVY AS CERTIFIED	ENROLL–MENT*	ASSESSED VAL/FTE	LEVY RATE $$$/1000	LEVY REV. PER FTE
1975	$42,102,530,625	$299,119,863	757,254	$55,599	$7.10	$395
1976	45,720,451,776	167,401,902	755,255	60,536	3.66	222
1977	51,628,300,300	325,308,505	751,132	68,734	6.30	433
1978	60,171,788,507	341,997,043	748,984	80,338	5.68	457
1979	66,943,834,225	295,017,156	741,443	90,289	4.41	398
1980	77,465,689,190	142,858,449	760,771	101,825	1.84	188
1981	109,298,621,831	152,100,918	728,187	150,097	1.39	209
1982	122,632,338,299	186,986,494	720,156	170,286	1.52	260
1983	145,240,878,794	247,743,267	707,920	205,166	1.71	350
1984	140,517,105,886	260,477,644	705,421	199,196	1.85	369
1985	146,530,580,778	278,243,779	708,535	206,808	1.90	393
1986	151,665,001,214	283,900,278	702,682	215,837	1.87	404
1987	157,914,216,520	349,857,531	709,081	222,703	2.22	493
1988	161,389,416,037	369,752,484	720,878	223,879	2.29	513
1989	170,640,469,002	418,518,182	734,062	232,461	2.45	570
1990	178,122,370,184	441,531,571	748,639	237,928	2.48	590
1991	217,088,939,734	510,251,620	768,639	282,433	2.35	664

DISTRICTS WITH LEVIES						
YEAR	SPECIAL LEVY ASSESSED VALUE	LEVY AS CERTIFIED	ENROLL–MENT*	ASSESSED VALUE/FTE	LEVY RATE $$$/1000	LEVY REV. PER FTE
1975	$38,067,428,441	$299,119,863	669,390	$56,869	$7.86	$447
1976	25,666,332,550	167,401,902	444,425	57,752	6.52	377
1977	44,853,778,206	325,308,505	642,013	69,864	7.25	507
1978	54,398,547,654	341,997,043	660,447	82,366	6.29	518
1979	62,423,348,290	295,017,156	681,028	91,660	4.73	433
1980	71,993,668,958	142,858,449	700,015	102,846	1.98	204
1981	99,459,352,187	152,100,918	641,033	155,155	1.53	237
1982	113,364,530,005	186,986,494	651,039	174,129	1.65	287
1983	137,778,253,685	247,743,267	651,422	211,504	1.80	380
1984	133,909,916,052	260,477,644	661,539	202,422	1.95	394
1985	140,333,035,477	278,243,779	665,151	210,979	1.98	418
1986	143,160,026,463	283,900,278	647,007	221,265	1.98	439
1987	152,363,617,869	349,857,531	672,011	226,728	2.30	521
1988	155,766,985,751	369,752,484	681,990	228,401	2.37	542
1989	162,119,887,653	418,518,182	676,032	239,811	2.58	619
1990	172,893,500,353	441,531,571	712,121	242,787	2.55	620
1991	211,711,637,669	510,251,620	735,327	287,915	2.41	694

** Enrollments for 1975–85 are October full–time equivalent (FTE) students for the prior year. Beginning in 1986 enrollments are annual average resident FTE students for the school year ending in the prior calendar year.*

Source: Report SPI 1061

Figure 10

SAMPLE DISTRICT
!LLUSTRATING 1992 LEVY AUTHORITY AND LOCAL EFFORT ASSISTANCE

A.	Levy Base	$1,250,000	[Selected 1990-91 state & federal revenues]
B.	Levy Authority Percentage	20%	[Same as 1991 %]
C.	Levy Authority before Transfers	250,000	[A x B]
D.	Transfers for Nonhigh and Nonresident Students	+50,000	[Resident Co-op FTE x serving district levy authority per pupil]
E.	Levy Authority after Transfers	300,000	[C + D]
F.	District 10% Levy Amount	150,000	[(E ÷ B) x 0.1]
G.	1990 Assessed Valuation for 1991 Levies	47,500,000	[From County Assessor(s)]
H.	County Indicated Ratio	95%	[From Department of Revenue]
I.	1990 Adjusted Assessed Valuation for 1991 Levies	50,000,000	[G ÷ H]
J.	District 10% Levy Rate	3.00	[(F ÷ I) x 1000] ($/1000)
K.	1992 Statewide Average 10% Levy Rate	1.50	[Estimated] ($/1000)
L.	1992 Maximum LEA	75,000	[((J - K) ÷ J) x F]
M.	Final 1992 Levy Authority	225,000	[E - L]
N.	Certified Levy Needed to Qualify for Maximum LEA	75,000	[F - L]
P.*	State Matching Ratio	1 : 1	[(J - K) ÷ K]
Q.	Voter Approved Levy	50,000	[Approved in 1990 or 1991]
R.	Certified M&O Levy	50,000	[Certified in November 1991]
S.	LEA Payable in 1992	50,000	[If R < N then (P x R) otherwise L]

* The letter O has been omitted from items listed above to avoid confusion between zero and the letter O.

Figure 11

CHAPTER 7

FEDERAL FUNDING FOR MAINTENANCE AND OPERATIONS

Revenues from federal sources made up about 6% of school district maintenance and operations (General Fund) revenue in the 1990-91 school year.

Sources of federal revenues for the 1990-91 school year are shown below in order of magnitude:

1990-91 School Year Revenues	Dollars in Millions	Percent of Total
ESSIA, Chapter 1	$64.7	26.4%
School Food Services and USDA Commodities	62.8	25.7%
Federal Impact Aid (Public Law 81-874)	28.6	11.7%
Handicapped Supplemental (EHA, Part B)	26.5	10.8%
Federal Forest	18.2	7.4%
Vocational Education	7.8	3.2%
ESSIA, Chapter 2	7.3	3.0%
Head Start	4.3	1.8%
Indian Education	2.6	1.1%
Youth Training Programs	1.9	0.8%
Other Federal Revenues	19.7	8.0%
Total	$244.8	100.0%

A. ESSIA, CHAPTER 1

In 1988, the President signed into law the Elementary and Secondary School Improvement Amendments (ESSIA) of 1988 under Public Law 100-297. Principal themes of this new legislation are to promote access to quality education for educationally deprived students and excellence in education for the nation as a whole. Title I of this Act amends the Elementary and Secondary Education Act (ESEA) of 1965 to include many new and reauthorized federal education programs. One of these programs is Chapter 1 of Title I of the ESEA, which reauthorizes programs previously contained in Chapter 1 of the Education Consolidation and Improvement Act (ECIA) of 1981. Part A of Chapter 1 provides financial assistance through state educational agencies to local educational agencies to meet the special educational needs of educationally deprived children in school attendance areas with high concentrations of children from low-income families and of children in local institutions for neglected or delinquent children.

Chapter 1, Regular provides basic grants for financial assistance to school districts to meet the special needs of educationally deprived children. These grants provide extra help in readiness, reading, mathematics and language arts. A total of $52.2 million was provided to school districts during the 1990-91 school year. The program is administered through Chapter 392-163 WAC.

Chapter 1, Migrant provides for the establishment and improvement of programs to meet the special educational needs of children of migratory agricultural workers or of migratory fishers. A total of $10.3 million was provided to school districts during the 1990-91 school year. The program is administered through Chapter 392-164 WAC.

Chapter 1, Handicapped provides for the extension and improvement of comprehensive educational programs for handicapped children enrolled in state-operated or state-supported schools. It provides assistance to school districts for children who were formerly enrolled (deinstitutionalized) in state-operated schools. A total of $1.2 million was provided to school districts during the 1990-91 school year. The program is administered through Chapter 392-171 WAC.

Chapter 1, Institutions, Neglected and Delinquent provides support for educational programs for neglected and delinquent children in state-operated and state-supported schools. A total of $1 million was provided to school districts during the 1990-91 school year.

B. SCHOOL FOOD SERVICES AND USDA COMMODITIES

In 1946 the National Lunch Act under Public Law 79-396 established school food service as an integral part of the educational system. The objective of the 1946 School Lunch Act is "to safeguard the health and well-being of the nation's children and to encourage the domestic consumption of nutritious agricultural commodities and other foods." The National School Lunch Program provides assistance to school districts through cash grants and food donations to serve nutritious lunches to school children.

The Child Nutrition Act of 1966 under Public Law 89-642 recognized the relationship between food and good nutrition and the capacity of children to develop and learn. It also gave school districts under this program the capability to provide free or reduced price lunches to children who are determined to be unable to pay the full price of the lunch.

The special milk program, which had been functioning since 1954 under a separate authorization, was extended and made part of the Child Nutrition Act. The special milk program's purpose is to encourage the consumption of fluid milk by school children where the lunch and breakfast programs are not available.

In addition, the school breakfast program was authorized by the Child Nutrition Act to help meet the daily dietary needs of children. Special groups to be reached are:

- needy children who arrive at school without breakfast, and
- children who travel long distances to school.

School districts received $53.2 million during the 1990-91 school year for school food services. In addition, districts received USDA commodities valued at $9.6 million.

C. FEDERAL IMPACT AID (PUBLIC LAW 81-874)

After the Second World War, it was realized by the Congress that the local district's ability to generate revenue from property taxes for support of its public schools had often been severely reduced by federal acquisition of property. Such property is nontaxable. This inability to generate revenue due to federal ownership, combined with the financial burden of an increased student population, imposed a severe hardship on thousands of school districts nationwide.

Congress resolved this issue with the passage of Public Law 81-874, School Assistance in Federally Affected Areas for Maintenance and Operation.

While this law has become more complicated, it was originated from a fundamental concept that the federal government has a financial obligation to reimburse the school districts for lost revenue in order to insure a standard level of education for all federally-connected children.

Public Law 81-874 assists in education of children residing on federal land, including Indian lands, and children whose parents are employed on federal property or in the uniformed services. It also provides major disaster assistance.

Over 100 school districts received federal impact aid totaling $28.6 million during the 1990-91 school year.

D. HANDICAPPED SUPPLEMENTAL (EHA, PART B)

Federal funding supplements state funding for handicapped education. The federal "Education of the Handicapped Act" under Public Law 94-142 cites as its purpose ". . . to assure that all handicapped children have available to them a free appropriate public education which emphasizes special education and related services designed to meet their unique needs, to assure that the rights of handicapped children and their parents or guardians are protected, to assist states and localities to provide for the education of all handicapped children, and to assess and assure the effectiveness of efforts to educate handicapped children."

Federal handicapped program funding totaled $26.5 million in the 1990-91 school year. This program is administered through Chapter 392-171 WAC.

E. FEDERAL FORESTS

Current statutes require county commissioners to distribute the proceeds from national forests between schools and roads in their counties. The division between schools and roads is legally specified at not less than 50% for the schools, based on prorated enrollment of the districts in which timber was cut the previous year.

In school year 1990-91, proceeds amounted to $18.2 million. The amount of such funds varies greatly from year to year, depending upon the harvesting activities in the federal forest lands within the various counties.

F. VOCATIONAL EDUCATION

The 1984 Vocational Education Act, under Public Law 98-524, assists states to improve planning and to conduct vocational programs at the state and local levels for persons of all ages who desire and need education and training for employment.

A total of $5.2 million was provided to school districts for vocational programs during the 1990-91 school year. In addition $2.3 million was provided for vocational-technical institutes and $0.4 million was provided for skills center programs.

Beginning in the 1991-92 school year, responsibility for overseeing the direction of vocational education in Washington State shifted from the State Board for Vocational Education to the Workforce Training and Education Coordinating Board. Vocational-technical institutes were renamed technical colleges and were moved from the jurisdiction of the superintendent of public instruction to the State Board for Community and Technical Colleges. The Workforce Training and Education Coordinating Board allocates federal vocational education moneys to the superintendent of public instruction for distribution to school districts for vocational-

secondary, and skills center programs and to the State Board for Community and Technical Colleges for distribution to technical colleges.

G. ESSIA, CHAPTER 2

Title I of the Elementary and Secondary School Improvement Amendments of 1988 under Public Law 100-297 amends the Elementary and Secondary Education Act (ESEA) of 1965 to include many new and reauthorized federal education programs. Chapter 2 of Title I of the ESEA, entitled "Federal, State, and Local Partnership for Educational Improvement," reauthorizes Chapter 2 of the Education Consolidation and Improvement Act (ECIA) of 1981.

Chapter 2 of the ECIA consolidated over 40 federal education programs into a single authorization of grants to states for the same purposes as the previous programs but to be used in agreement with the educational needs and priorities of state and local educational agencies.

In reauthorizing Chapter 2, Congress recognized that the program "has been successful in achieving the goals of increasing local flexibility, reducing administrative burden, providing services for private school students, encouraging innovation, and contributing to the improvement of elementary and secondary education programs."

In Washington State, Chapter 2 provides supplementary entitlement funds to public and approved private nonprofit schools for the following purposes:

- provide initial funding for promising educational programs;
- provide a continuing source of innovation, educational improvement, and support for supplementary instructional materials;
- meet the educational needs of at-risk and high-cost students;
- enhance the quality of teaching and learning through effective school programs; and
- allow state education departments and local school districts to meet their educational needs and priorities within Chapter 2 authorized activities.

Chapter 2 funds are proportionately allocated based on enrollment and low-income data to fund program enhancements in six areas:

- at-risk students;
- acquisition of instructional materials and computer hardware and software;
- innovative school-wide improvements, including effective school programs;
- staff training and professional development;
- personal excellence of students and improved academic achievement; and
- other innovative projects to enhance the educational program and climate of the school.

ESSIA Chapter 2 revenues were $7.3 million for the 1990-91 school year.

H. HEAD START PROGRAM

The Head Start Act provides for special instruction as well as health, nutrition and other related services to preschool children from low-income families. The Follow-Through Act sustains and augments services to children from low-income families in elementary school. A total of $4.2 million was provided to school districts by the federal government for these programs during the 1990-91 school year.

I. INDIAN EDUCATION PROGRAMS

The Indian education programs under both the Johnson-O'Malley Act of Public Law 93-638, and Title V, Subpart 1 (Public Law 100-297) of the 1988 Indian Education Act and the amendments contained within Public Law 100-427, provide for the development and implementation of elementary and secondary school programs designed to meet special educational and culturally related academic needs of Indian children.

A total of $0.4 million of Johnson-O'Malley money was provided to school districts during the 1990-91 school year. In addition $2.3 million was provided in direct grants to school districts for Indian education.

J. YOUTH TRAINING PROGRAMS

The youth training programs under Public Law 97-300 provide job training and employment opportunities to youth to overcome barriers of employment which are unrelated to job performance. A total of $1.9 million was provided to school districts during the 1990-91 school year.

K. OTHER FEDERAL REVENUES

Federal funding is also provided for several other specialized purposes. The majority of these are direct grants made by the federal government to school districts.

SECTION III.

FUNDING OTHER SCHOOL DISTRICT FUNCTIONS

Chapter 8. School Construction and Other Capital Projects

Chapter 9. Purchase of School Buses

Chapter 10. Other Functions

This section deals with the specialized activities which are not accounted for in the General Fund. School districts are required to account for these activities separately because they are not recurring operating costs of the district or because funding for the activities must be kept separate.

CHAPTER 8

SCHOOL CONSTRUCTION AND OTHER CAPITAL PROJECTS

The cost of constructing or remodeling school buildings or acquiring certain other school property is accounted for in the Capital Projects Fund. If the school district sells bonds to finance school construction or remodeling the bond proceeds are deposited in the Capital Projects Fund. Property taxes collected for payment of principal and interest on the bonds are deposited in the Debt Service Fund.

A. CAPITAL PROJECTS

School districts may use the Capital Projects Fund to account for the purchase or improvement of school sites, the construction of new facilities and remodeling or modernization of existing buildings, and for initial equipment, library books and textbooks. Capital projects are budgeted as needed, virtually annually, in large or growing districts. In smaller districts and those with stable enrollments, this fund is often dormant.

The decision to purchase sites or construct facilities is entirely within the authority of the local district board of directors.

Moneys accrue to the Capital Projects Fund from local revenues and miscellaneous sources and, in addition, the state provides matching funds for many projects.

a. State Revenues

The State Board of Education administers the school construction assistance program under statutory authority and Chapters 180-25 and 180-33 WAC. Since the program began in 1947, over $1 billion in state revenues have been allocated to local school building projects.

Prior to 1965, the state revenues were derived from bond issues authorized by the legislature, which were amortized from proceeds accruing from the sales tax, cigarette tax, motor vehicle excise tax, etc. Since 1965, the revenues have come from a constitutionally dedicated source, the Common School Construction Fund. These revenues have come from the sale of renewable resources, primarily timber, from state school lands set aside to fund education by the Enabling Act of 1889. The 1965 funding change allows the sale of bond issues when there are insufficient funds in the Common School Construction Fund to meet authorized appropriations. Such bonds are not a general obligation of the state, but are payable solely from interest earned on the Permanent Common School Fund.

The amount of state aid to which a district is entitled is determined according to a statutory formula. The formula establishes a relationship between the adjusted assessed valuation per pupil in the individual district and the statewide adjusted assessed valuation per pupil, thus in effect measuring the district's wealth per pupil. The resulting distribution pattern provides state assistance on building projects from a hypothetical maximum of 100% of the cost in the least wealthy districts to a low of 20% in the wealthiest districts. Additional percentage points to a maximum of 20% are provided to districts that have experienced growth during the latest three-year period computed as 1% additional for each 1% of growth. Beginning in 1990 a state General Fund appropriation to the School

Construction Fund has been added by the state legislature. These revenue sources include general obligation bonds and common school property transfer transactions.

The formula is set forth in statute as follows:

$$\text{Computed State Ratio} = \frac{3 - \left(\text{District adjusted valuation per full-time equivalent pupil} \div \text{Total state adjusted valuation per full-time equivalent pupil}\right)}{3 + \left(\text{District adjusted valuation per full-time equivalent pupil} \div \text{Total state adjusted valuation per full-time equivalent pupil}\right)} = \text{Percent State Assistance}$$

The formula is designed to provide the average district with 50% state aid.

Districts qualify for state aid on two bases. The first is need, as expressed by unhoused pupils (usually resulting from enrollment growth). If a district can document a need based on program or facility condition, and the facility is at least twenty years old, it can also qualify for assistance on a modernization project. Second, districts must have authorized, by bond issue or a building fund excess levy, other capital revenue sources, or a combination of revenue sources, sufficient local funding to cover their share of the cost of the project(s). State Board of Education school construction standards, by statute, require a minimum bonded indebtedness or a combination of authorized bond issues and building fund levies equal to 2.5% of the assessed valuation in the school district at the time of allocation of the matching funds. The requirement has been waived in the past due to record high property assessment levels.

If state aid is insufficient to meet local school district requests, a priority system is imposed. The priority system imposed in 1984 and amended in 1991, as stated in WAC 180-27-058, is as follows:

One New construction projects in districts with unhoused students other than those in priority two. Projects within this priority are ranked as follows: The project with the highest percentage of unhoused students in the district by grade level on the date of project approval is ranked highest, i.e., projected enrollment times authorized space allocation divided by capacity of existing buildings. In the event two or more districts possess an equal percentage of unhoused students, the district with the greatest number of unhoused students is ranked the highest.

Two New construction projects in districts with unhoused students due to the need to replace a building. In the event the district is precluded from educating students in a facility due to bona fide condemnation procedures, such related space requirements are treated as unhoused students in priority one. Projects with this priority are ranked as follows: The project with the highest percentage of unhoused students in the district by grade level on the date of project approval is ranked highest. In the event two or more districts possess an

equal percentage of unhoused students, the district with the greatest number of unhoused students is ranked the highest.

Three All projects with secured local capital funding and authority to proceed pursuant to WAC 180-25-040 as of September 30, 1985, which are not included in priority one or two pursuant to this section. Projects within this priority shall be ranked pursuant to the priority system in effect as of September 30, 1985.

Four New construction or vocational-technical institutes and interdistrict cooperative vocational skill center facilities. Projects within this priority shall be ranked as follows: The project with the earliest date of project approval pursuant to WAC 180-25-040 shall be ranked highest. In the event two or more projects possess the same project approval date, the project with the earliest date of application received in the office of superintendent of public instruction shall be ranked the highest. Funding allocations for this priority shall not exceed 10% of the available funds remaining after funding eligible projects in priorities one and two or for one vocational-technical institute or interdistrict skill center project, whichever is greater.

Note: Vocational-technical institutes were removed from the K-12 common school system by the 1991 Legislature.

Five Modernization projects in districts with no unhoused students and not funded under priority three. Projects within this priority shall be ranked as follows: The project with the highest percentage of projected student occupancy shall be ranked the highest--i.e., projected enrollment times authorized space allocation as calculated pursuant to WAC 180-27-035 divided by capacity of existing buildings as calculated pursuant to WAC 180-27-050(1). In the event two or more projects possess an equal percentage, the highest ranking shall be given to the project with the earliest date of project approval pursuant to WAC 180-25-040. For ranking within this subsection vocational-technical institute and interdistrict cooperative facilities other than interdistrict transportation cooperatives shall be considered as independent school district projects.

Six New construction of interdistrict cooperative facilities which are not included in priority three, four, or seven. The project with the earliest date of project approval pursuant to WAC 180-25-040 shall be ranked the highest. In the event two or more projects possess the same project approval date, the project with the earliest date of application received in the office of the superintendent of public instruction shall be ranked the highest. Under no circumstances should this priority receive less than sixty percent of funds available for priorities four and five.

Seven Interdistrict transportation cooperatives. Projects within this priority shall be ranked as follows: The project with the earliest date of project approval shall be ranked the highest. In the event two or more projects possess the same project approval date, the project with the earliest date of application received in the office of superintendent of public instruction shall be ranked the highest.

Note: Revisions to the priority system shown above are currently being considered by the State Board of Education. A new priority system will be considered for adoption in May 1992.

If a school district meets the eligibility requirements for new construction or modernization it receives approval by the State Board of Education and proceeds with the project. The superintendent of public instruction monitors the process. Additional information on the process can be found in the School Facilities Development Procedures Manual.

If there is a shortfall of moneys accrued to the Common School Construction Fund, the State Board of Education under current rules can impose a moratorium on cooperatively funded school construction projects.

At any time local voters authorize funds, the district may construct any facilities it desires without State Board of Education approval and without state support.

b. Local Revenues

These are derived from three major sources:

Sale of Bonds

In recent years, the sale of bonds has been the primary source of funding. Bond issues must be authorized at a special or regular election by at least 60% of the voters casting ballots. A further qualification requires that there must be a 40% voter turnout based upon the number of votes cast in the most recent state General Election. Such bonds are amortized by an annual levy over a period of years which is authorized at the time the issue is approved and set each year by county authorities.

The statutory limit for school district debt is 5% as follows:

- 0.375% without a vote of the people;
- 2.5% with a vote of the people--to include the 0.375%; and
- 2.5% with a vote of the people, if this added 2.5% is used for capital outlay.

Approval of Excess Capital Projects Fund Levies

Excess levies for the Capital Projects Fund are subject to the same requirements for passage as the excess levies for the General Fund. Capital Projects Fund levies have a six-year limitation.

Interest on Investments

The most common minor revenue source available to the Capital Projects Fund is interest earned from investing building fund moneys. Following the sale of a bond issue, there is often a period of time before payments must be made to contractors. It is permissible for districts to invest these funds in U.S. Government securities with interest accruing to the Capital Projects Fund.

PUBLIC SCHOOL DISTRICTS

STATE SUMMARY – CAPITAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FOR THE FISCAL YEAR ENDED AUGUST 31, 1991

Revenues	
Local	$95,602,164
State	145,784,326
Federal	2,792,488
Other	2,255,828
Total Revenues	$246,434,806
Expenditures	
Capital Outlay	
Sites	$64,701,232
Building	501,252,423
Equipment	44,241,717
Energy	2,617,085
Debt Service	
Principal	1,379,222
Total Expenditures	$614,191,679
Excess of Revenues Over (Under) Expenditures	($367,756,873)
Other Financing Sources (Uses)	
Bond Sales	$471,834,149
Long–Term Financing	3,303,801
Other	19,001,794
Total Other Financing Sources (Uses)	$494,139,744
Revenues and Other Financing Sources Over (Under) Expenditures	$126,382,871
Fund Balance at September 1, 1990	717,731,841
Correction of Prior Years & Other Restatements	809,770
Residual Equity Transfers	(1,111,730)
Fund Balance at August 31, 1991	$843,812,752

Source: SPI Form F–196 Annual Financial Statement for School Districts

Figure 12

c. Other Revenues

Federal Aid

Districts which qualify for impact aid maintenance and operation assistance may also qualify for capital construction needs through Public Law 81-815. From 1951 through 1969, Washington school districts have been allocated a total of $51.8 million from this source. Since 1969, the total statewide allocation from this source has been $33.5 million. Other sources of federal funding for construction purposes include: Atomic Energy Commission, U.S. Corps of Army Engineers, Economic Development Grants, and the Trident Impact.

Insurance Settlements

Settlements received by school districts for fire damages or other losses are placed in the Capital Projects Fund.

Sale of School Property

Whenever a school building or site is sold, the money is either deposited in the Capital Projects Fund or used to reduce bonded indebtedness.

Gifts

On occasion, school districts receive gifts for the Capital Projects Fund.

Developer Fees

One-time developer fees paid to local government on residential developments to help offset facility needs may be placed in the Capital Projects Fund.

Other Sources

Receipts derived from federal forest lands or state forest lands may be placed in the Capital Projects Fund. Under certain circumstances, various other local resources may become available to the Capital Projects Fund.

B. DEBT SERVICE FUND

When voters of a school district authorize a bond issue to finance a capital project they also authorize the levy of property taxes to pay interest and repay the principal over the life of the bond (which is often 20-30 years). RCW 28A.320.330 creates the Debt Service Fund for accounting for tax proceeds and disbursements for this purpose.

Prior to each tax collection year, school district and county officials determine the levy amount and tax rate needed for payments of principal and interest. Property taxes collected for this purpose are deposited with the county treasurer in the school district's Debt Service Fund. Disbursements are made by the county treasurer or fiscal agent; school district warrants are not issued from this fund.

The Attorney General has ruled that it is improper to levy excessive taxes to retire bonds in advance of the redemption schedule.

Revenues and expenditures from the Debt Service Fund are shown in Figure 13.

STATE SUMMARY – DEBT SERVICE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE FISCAL YEAR ENDED AUGUST 31, 1991

Revenues	
Local	$246,851,012
State	9,830,502
Federal	2,264
Total Revenues	$256,683,778
Expenditures	
Debt Service:	
Principal	108,244,332
Interest and Other	142,379,880
Total Expenditures	$250,624,212
Excess of Revenues Over (Under) Expenditures	$6,059,566
Other Financing Sources – Bond Sales	1,045,714
Excess of Revenues and Other Financing Sources Over or Under Expenditures	$7,105,280
Fund Balance at September 1, 1990	102,859,525
Correction of Prior Year Errors and Other Restatements	(1,226,191)
Residual Equity Transfers to General Fund	273,958
Fund Balance at August 31, 1991	$109,012,572

Source: SPI Form F–196 Annual Financial Statement for School Districts

Figure 13

CHAPTER 9

PURCHASE OF SCHOOL BUSES

Most school districts purchase and operate their own school buses. Fourteen districts contract with private operators to provide pupil transportation.

A. TRANSPORTATION VEHICLE FUND

The Transportation Vehicle Fund, created under RCW 28A.160.130, is provided to account for purchases of pupil transportation vehicles (school buses). (The cost of operating and maintaining school buses is accounted for in the General Fund. See Chapter 5.C.) Figure 14 provides a summary of 1990-91 revenues and expenditures for the Transportation Vehicle Fund.

B. SOURCES OF REVENUE TO THE TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund revenues are from state funding, local levies, and transfers from other funds. School districts may also finance bus purchases.

The state funding formula for transportation equipment is defined in Chapter 392-142 WAC, Transportation--Replacement and Depreciation Allocation. State funding provides annual payments based on depreciation and replacement costs over the scheduled lifetime of buses owned by the school district. Scheduled lifetimes of buses range from 8 to 20 years depending on the type of bus. State funding provided $9.7 million for transportation equipment in the 1990-91 school year. This is in addition to state funding for transportation operations. (See Chapter 5.C. for a description of state funding of pupil transportation operating costs.)

School districts may levy a local property tax for deposit in the Transportation Vehicle Fund. Authority for such levies is found in Article VII, Section 2 of the state Constitution and RCW 84.52.053. Levies must receive a 60% yes vote and satisfy the same validation requirement as maintenance and operation levies. (See Chapter 6.A. for a description of maintenance and operation levies.) Fifteen districts ran successful levies in 1990. Twelve districts ran successful levies in 1991. During the 1990-91 school year, local levies provided $10.9 million in revenue to the Transportation Vehicle Fund.

Transfers from other funds provided $7.7 million in revenue to the Transportation Vehicle Fund in the 1990-91 school year.

C. PAYMENTS TO CONTRACTING DISTRICTS

School districts which contract with private operators of school buses receive state payments in lieu of depreciation payments for district-owned buses. Such payments are deposited in the district's General Fund to assist with the payment of the capital cost of the contractor's services. State payments in lieu of depreciation totaled $2.7 million in the 1990-91 school year.

PUBLIC SCHOOL DISTRICTS

STATE SUMMARY – TRANSPORTATION VEHICLE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE FISCAL YEAR ENDED AUGUST 31, 1991

Revenues	
Local	$10,958,649
State	9,684,307
Other	132,743
Total Revenues	$20,775,699
Expenditures	
Capital Outlay:	
Transportation Equipment	$33,831,216
Debt Service:	
Principal	4,807,818
Interest and Other	1,199,819
Total Expenditures	$39,838,853
Excess of Revenues Over (Under) Expenditures	($19,063,154)
Other Financing Sources	
Long–Term Financing	$10,931,722
Operating Transfers In	7,365,125
Other	95,195
Total Other Financing Sources	$18,392,042
Excess of Revenues and Other Financing Sources Over or Under Expenditures	($671,112)
Fund Balance at September 1, 1990	20,342,095
Correction of Prior Years and Other Restatements	(27,430)
Fund Balance at August 31, 1991	$19,643,553

Source: SPI Form F–196 Annual Financial Statement for School Districts

Figure 14

CHAPTER 10

OTHER FUNCTIONS

Separate funds are used to account for certain other school district functions.

A. ASSOCIATED STUDENT BODY ACTIVITIES

RCW 28A.325.030 creates "a fund on deposit with each county treasurer for each school district of the county having an associated student body as defined in RCW 28A.325.020." The fund is usually financed by fees from students and nonstudents attending optional noncredit extracurricular events of the district.

The board of directors of the school district reviews, revises, and approves a budget for the associated student body. Accounting records are maintained for each associated student body and provide separate accounting when there is more than one associated student body. Disbursements are made with the approval of the board of directors of the school district and are by warrant.

In the 1990-91 school year school districts reported $62.8 million in revenues to the Associated Student Body Fund. Figure 15 provides a summary of 1990-91 revenues and expenditures for the Associated Student Body Fund.

B. TRUST FUNDS

School districts use trust funds to account for and to provide a means of reporting moneys or other assets donated to school districts for scholarship, student aid, charitable, and other like uses under RCW 28A.320.020 and WAC 392-138-100. The authority to use the resources comes from the donor who specifies a use or range of allowed uses for assets to be held in trust and, accordingly, the school board has the authority to determine use of the assets only within the confines of the original trust agreement.

There are two types of trust funds. An expendable trust fund is established when both the principal and the earnings of the trust can be spent. A nonexpendable trust fund is established when only the earnings of the trust may be spent, and the principal must be maintained intact.

Revenues to expendable trust funds totaled $2.6 million in the 1990-91 school year.

PUBLIC SCHOOL DISTRICTS

STATE SUMMARY – ASSOCIATED STUDENT BODY FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FOR THE FISCAL YEAR ENDED AUGUST 31, 1991

Revenues	
General Student Body	$32,384,284
Athletics	10,196,032
Classes	4,740,880
Clubs	14,362,707
Private Moneys	1,102,720
Total Revenues	$62,786,623
Expenditures	
General Student Body	$25,444,247
Athletics	13,919,110
Classes	4,601,920
Clubs	15,565,476
Private Moneys	1,021,643
Total Expenditures	$60,552,396
Excess of Revenues Over (Under) Expenditures	$2,234,227
Fund Balance at September 1, 1990	22,549,346
Correction of Prior Year Errors and Other Restatements	(60,851)
Fund Balance at August 31, 1991	$24,722,722

Source: SPI Form F–196 Annual Financial Statement for School Districts

Figure 15

SECTION IV.

SCHOOL STATISTICS AND RELATED HISTORY

Chapter 11. History of School Personnel and Compensation

Chapter 12. School Enrollment

Chapter 13. School District General Fund Revenues and Expenditures

This section provides statistical and historical information. Information shown here is the most current available at the time of this publication. More current information will be published by the superintendent of public instruction when available.

CHAPTER 11

HISTORY OF SCHOOL PERSONNEL AND COMPENSATION

For state funding purposes, school employees are identified as either "certificated" or "classified" personnel.

Certificated personnel are those employed in a position for which a certificate issued by the State Board of Education is required. The State Board issues certificates for teachers, administrators, vocational instructors, and educational staff associates. (Educational staff associates include counselors, school nurses, occupational therapists, physical therapists, psychologists, social workers, reading resource specialists, and communications disordered specialists.) Beginning in the 1987-88 school year, state funding formulae distinguish between certificated instructional staff (teachers, vocational instructors and educational staff associates) and certificated administrative staff.

Classified personnel include all school district personnel other than certificated personnel. Classified personnel include: instructional aides, office/clerical workers, crafts/trades workers, bus drivers, and many directors and supervisors (other than superintendents and deputy superintendents).

A. COMPENSATION LEGISLATION

Every school district board of directors has the responsibility of determining salaries and compensation for its employees. The state provides funding for salaries through the various apportionment formulae but does not mandate district salary schedules. There are, however, state laws which limit districts' authority. [RCW 28A.400.200]

References to salary increases authorized by the legislature contained in this chapter are on the basis of staff units contained in the state funding formulae, primarily the basic education funding formula, rather than actual staff persons hired by school districts.

The 1965 Legislature

Prior to 1965, salary and compensation bargaining for certificated and classified employees was unregulated by state law. The 1965 Professional Negotiations Act established the method of communications between certificated employees and employer school districts [Chapter 143, Laws of 1965].

The 1967 Legislature

Unregulated bargaining continued for classified employees until 1967. That year the Public Employees Collective Bargaining Act was enacted [Chapter 108, Laws of 1967, 1st Extraordinary Session]. Pertaining only to classified employees, the act was patterned after the National Labor Relations Act.

The 1969 Legislature

The legislature strengthened the Professional Negotiations Act which remained in effect until 1975 [Chapters 52 and 223, Laws of 1969, 1st Extraordinary Session].

The 1975 Legislature

Collective bargaining laws adopted by the 1975 Legislature were patterned after the National

Labor Relations Act [Chapter 288, Laws of 1975, 1st Extraordinary Session]. The new laws pertained to all certificated employees except chief executive officers, chief administrative officers, confidential employees, and others.

The 1977 Legislature

Responding to Doran Decision I, the 1977 Legislature developed the Basic Education Funding Model for fully funding Basic Education. Full funding was to be achieved with the 1980-81 school year. A progression towards full funding was to proceed as follows:

> 1977-78 the state was to fund 77% of basic education; 1978-79 the state was to fund 85% of basic education;
> 1979-80 the state was to fund 92% of basic education; and 1980-81 the state was to fund 100% of basic education.

Equalization of funding required closing the gap in local district salary practices since salaries and benefits made up 85% of the bsic education program. Closing the gap meant implementing salary controls. The legislative plan was to equalize average salaries among school districts within twenty years beginning with the 1977-79 biennium.

The "SEABELL" (Seattle/Bellevue) plan, implemented in the 1977-78 school year, created a "maximum control level" based upon districts' 1976-77 certificated actual average salaries. The "maximum control level" for certificated staff was the Bellevue School District salary level of $18,301.

A similar "maximum control level" was developed for classified employees using the 1976-77 classified average actual salary for the Seattle School District of $12,509.

Bellevue's certificated salary level for 1976-77 was authorized to improve by 4% establishing the certificated "maximum control level" for 1977-78. Districts above the 1976-77 state average salary ($15,800) but below the Bellevue level for 1976-77, were allowed a 6% increase up to but not to exceed the "maximum control level" for 1977-78. Districts below the state average salary were allowed a 9% increase up to but not to exceed 6% greater than the 1976-77 state average salary.

Salary improvements for classified employees followed the same pattern.

In other words, with 1976-77 chosen as the base year, funded increases were as follows:

	Certificated Staff Units	Classified Staff Units
Districts below statewide average	9%	9%
Districts between average & largest	6%	6%
District with largest average salary	4%	4%

Authorized salaries increased in a similar manner for the 1978-79 school year.

The 1979 Legislature

The legislature developed a method for recognizing education and experience. Each certificated employee was assigned a "mix factor" which recognized the placement of the employee's experience and training on a matrix known as "LEAP Document 1". (See Figure 7.)

A "base" salary was defined as the quotient of the average salary for all certificated employees in a district divided by the average mix factor for those same employees.

Recognizing differences in education and experience levels among districts, the legislature's new plan for funding equality established a goal of equalizing school district certificated staff base salaries in ten years.

Certificated employee staff unit increases were funded for each school year of the 1979-81 biennium as follows:

	Certificated Staff Units
Districts with base salary below statewide average base	8.5%
Districts with base salary above statewide average base	6.0%

Districts below average were allowed to grant an additional 1.5% from local funds for certificated staff only.

Classified employee staff unit compensation continued to be funded based on average salaries at the following rates:

1979-80 all staff - 8%
1980-81 all staff - 6%

For certificated and classified employee staff units health, life and disability insurance were funded at:

1979-80	$85 per month
1980-81	$95 per month

State funding of Basic Education was calculated at 100% for the 1979-80 school year.

The 1981 Legislature

The previous legislature had established a target salary level for base salary equalization of certificated employees by the 1988-89 school year. In 1981 the legislature established the percent of salary increase necessary to get each of the state's school districts from the 1980-81 actual salary levels to the targeted level in 1988-89 on an annual basis.

Employees in school districts with base salaries above the state average in 1980-81 were authorized lesser salary increases than those in school districts with below-average base salaries. Each school district had a unique authorized percentage salary increase for 1981-82 and 1982-83 specified, depending on the district's relationship to the 1980-81 state average.

This legislature recognized a need to respond to districts not adhering to legislative salary guidelines. Such actions tended to postpone equalization and increase the resulting costs. As a result, school districts' authority to grant salary and fringe benefit increases to certificated and classified employees was limited to amounts specified in the appropriations act in effect at the time compensation was payable. Substitute House Bill 166 [Chapter 16, Laws of 1981] was enacted as the salary limitation law for school district employees. The enforcement process was generally referred to as "salary lid compliance".

Under terms of this law and the 1981-83 Appropriations Act, if a school district granted its employees more than the increase specified in the appropriations act, the superintendent of public instruction was directed to withhold the amount in excess of the salary compensation lid or 5% of that district's basic education allocation, whichever was less. In addition, school districts which granted employees salary increases greater than legislatively specified increases during the 1979-81 biennium had their legislatively specified increases in 1981-83 decreased by the 1979-81 increases granted in excess of the legislative guidelines. In a few cases, this decrease resulted in school districts receiving no salary increase funding for both years of the 1981-83 biennium.

To summarize, the legislature revised the 10-year equalization plan by adopting a base salary control line leading to a set target for 1988-89. Under the revised plan, each district would have a unique annual percentage salary increase entitlement relative to the control line and target. Districts exceeding the legislative guidelines would have their entitlement adjusted via "recapture".

"Recapture" applied to certificated and classified staff.

A general increase was allowed equal to the average salary for staff prior to "recapture". This was approximately 7% per year.

For certificated and classified employees, health, life and disability insurance were funded at:

1981-82	$121 per month
1982-83	$137 per month

Because of a dramatic downturn in the state's economy, the 1982-83 salary increase for school districts initially authorized for September 1, 1982 was delayed to June 30, 1983 by the legislature. Only those school districts having pre-existing contracts with employees which were signed prior to the effective date of the salary limitation laws were allowed to give increases either above the legislatively established increase percentage or prior to June 30, 1983 or both.

The 1983 Legislature

Authorized salary levels were held to the 1982-83 original authorized salary levels, except for those school districts with pre-existing contracts signed prior to the salary limitation law. For those districts with pre-existing contracts, the 1983-84 authorized salary level was equal to the 1981-82 district actual salary. Although the superintendent of public instruction did not monitor school district compliance for the 1983-84 school year, districts still had to comply with the salary limitation law.

A 5% salary increase for 1984-85 was authorized effective November 1, 1984. For certificated staff the authorized increase was calculated over the 1982-83 statewide base salary ($15,571) times the district's 1983-84 staff mix factor. In other words, $779 times the mix factor.

Also for classified staff, districts were authorized to increase their average classified salary to $16,513 anytime during 1983-84. Allocations were not increased for this in 1983-84. However, for districts that did make this increase, $16,513 was used as the allocated salary for 1984-85.

For classified staff, the authorized increase was 5% over the district's average classified salary of the prior school year.

For certificated and classified staff units health, life and disability insurance were funded at:

1983-84	$159 per month
1984-85	$167 per month

The 1984 Legislature

The legislature reenacted salary and benefit lid compliance for 1984-85.

The superintendent of public instruction resumed monitoring salary compliance for basic education employees and was directed to withhold the amount in excess of the salary compensation lid from the district's basic education allocation. Although the superintendent of public instruction did not monitor salary and insurance benefit increases for staff in other state-supported programs and non-state-supported programs, districts were not to exceed those increases specified for basic education staff for employees in all other programs.

Group compliance was enacted to prevent administrative employees from receiving a larger salary increase as compared to other employees. Separate processes were established for certificated and classified employees. Certificated employees were divided into two groups: administrators and nonsupervisory. The same was done for classified employees.

A group of nonsupervisory employees and/or supervisory employees represented by a collective bargaining agent or agents who also represented nonsupervisory employees could submit a challenge. The superintendent of public instruction was to determine the validity of any group challenge. If the challenge was sustained, the superintendent of public instruction was directed to withhold an amount, in addition to any funds withheld for salary compensation lid compliance, equal to the level of the violation applied from the district's basic education allocation.

The legislature changed the authorized salary levels for the 1984-85 school year. Effective January 1, 1985, all school districts were authorized to increase average salaries by 7% of the 1982-83 statewide average certificated and classified salaries.

The authorized certificated salary increase was $1,090 times the district average certificated mix factor. The authorized average classified salary increase was $1,156.

The 1985 Legislature

The legislature developed classified increment mix factors which were used to determine base salaries for classified employees. However, there were no authorized salary increases for either certificated or classified staff in the 1985-86 school year.

The 1986 Legislature

Group compliance was replaced by administrative salary compliance effective with the 1986-87 school year. Administrative group compliance was measured separately for certificated and classified administrators. Administrators in all programs were monitored. Compliance for administrators was done by comparing actual salary percentage increases to allowed salary percentage increases. Administrators' insurance benefits were also monitored. They were limited to the higher of $167 per month ($2,004 per year) or the prior year actual average annual insurance benefits. The superintendent of public instruction was authorized to withhold an amount equal to the amount of the violation from the district's basic education allocation.

The authorized certificated staff salary increase for basic education for 1986-87 was 3% of the statewide derived base salary ($16,681).

The authorized classified staff salary increase for basic education for 1986-87 was 3% of the statewide derived base salary ($15,164).

Also effective September 1, 1986 were two additional salary increases provided to districts for certificated staff in state-supported programs for the purpose of salary equalization among the school districts in the state. These two additional certificated staff salary increases were applied to the basic education program as follows:

1. For those school districts with a basic education certificated derived base salary of less than $16,500, the district was authorized to grant salary increases which both:

   - Increased the actual individual full-time equivalent salary of each certificated employee of the district to a minimum of $16,500 for 1986-87; and

   - Increased the district's actual basic education certificated derived base salary to no more than $16,500.

2. For any school district with a basic education certificated derived base salary of $16,500 or greater, the district was authorized to grant increases necessary to increase the actual salary of each individual full-time equivalent certificated employee of the district to a minimum of $16,500 for 1986-87. Districts granting these increases received an allocation to increase the actual salaries of individual certificated employees in the basic education program to $16,500 for 1986-87.

The 1987 Legislature

The 1987 Legislature repealed the statute authorizing the superintendent of public instruction to conduct tests for any salary compliance and to impose penalties upon districts which provided salary or permissive benefits in excess of those allowed by law.

Even though compliance was no longer monitored at the state level, certificated instructional staff still had to comply with the requirements of RCW 28A.58.0951 [now codified as RCW 28A.400.200]. As of this writing, this requirement is still in effect.

The legislature divided certificated staff into two groups: certificated administrative and certificated instructional. The first group consists of administrators such as superintendents and principals; the second includes classroom teachers and certificated educational staff associates such as librarians and counselors.

In addition, separate minimum salary levels were established for certificated instructional staff depending upon whether the highest degree was a bachelor's or a master's. These minimum salaries were in the statewide salary allocation schedule.

The allocation formula beginning with the 1987-88 school year was revised in an effort to further equalize salaries and resulted in larger salary allocations for districts funded on the basis of the statewide salary allocation schedule. The revised formula uses current year certificated staff mix factors rather than prior year staff mix factors.

Certificated instructional staff units were funded at the greater of:

- the average salary determined by placement of the district's staff on the statewide salary allocation schedule (equivalent to $17,050 times the district's 1987-88 mix factor - a 3.3% increase); or

- the district's actual average annual basic education certificated instructional staff salary for 1986-87 reported prior to June 1, 1987, increased by 2.1%; or

- the district's actual derived base salary for 1986-87 per LEAP 11 times the current year certificated instructional mix factor and further increased by 2.1%.

The latter two options applied to 69 school districts.

In the second year of the biennium, 1988-89, certificated instructional staff unit salaries were funded at the greater of:

- the average salary determined by placement on the statewide salary allocation schedule (see Figure 16) which was a minimum salary of $17,600 times the current year mix factor (a 3.2% increase); or

- the district's actual derived base salary for 1987-88 times the 1988-89 certificated instructional mix factor further increased by 2.1% for districts which received the 2.1% salary allocation for 1987-88.

The latter option applied to 34 school districts. The reduction from 69 school districts was a direct result of equalization in 1987-88.

Funding for 1988-89 certificated instructional staff salaries were subsequently revised by the 1988 Legislature as stated below.

Certificated administrative staff units received an increase of 2.1% of the 1986-87 statewide average salary for certificated administrative staff in 1987-88. This equaled $920. A further increase of 2.14% was authorized for the 1988-89 school year.

Classified staff units received an increase of 2.7% of the 1986-87 statewide average salary for classified staff in 1987-88. This was $505. A further increase of 2.77% was authorized for the 1988-89 school year.

The 1988 Legislature

The legislature modified the increase previously authorized for certificated instructional staff by limiting the third option of the formula. The actual 1987-88 derived base salary was never to exceed the derived base used for allocation purposes in 1987-88.

The 1989 Legislature

For 1989-90, certificated instructional staff unit salaries were increased by 4%, including the 34 school districts still above the state salary allocation schedule. Minimum salary levels for certificated instructional staff were increased to $18,304 when the highest degree was a bachelor's and $21,471 for a master's. (See Figure 16.)

Three changes affecting salary allocations were authorized for the 1990-91 school year.

First, the 1990-91 allocations increased certificated instructional staff unit salaries with more weighting for staff with few years of experience and those with a master's degree.

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STATEWIDE SALARY ALLOCATION SCHEDULE
1989–90 SCHOOL YEAR

YEARS OF SERVICE	EDUCATION EXPERIENCE								MA+90
	BA+0	BA+15	BA+30	BA+45	BA+90	BA+135	MA+0	MA+45	OR PHD
0	18,304	18,798	19,311	19,823	21,471	22,532	21,471	22,770	23,887
1	18,981	19,494	20,025	20,574	22,276	23,356	22,276	23,612	24,765
2	19,677	20,208	20,757	21,361	23,100	24,216	23,100	24,491	25,681
3	20,409	20,958	21,526	22,166	23,942	25,113	23,942	25,388	26,632
4	21,159	21,745	22,331	23,008	24,839	26,047	24,839	26,321	27,621
5	21,946	22,551	23,155	23,887	25,754	27,017	25,754	27,310	28,627
6	22,770	23,374	24,015	24,802	26,706	28,005	26,706	28,316	29,689
7	23,612	24,234	24,893	25,735	27,694	29,048	27,694	29,360	30,787
8	24,472	25,131	25,809	26,724	28,719	30,128	28,719	30,440	31,940
9		26,065	26,779	27,731	29,781	31,245	29,781	31,574	33,112
10			27,767	28,792	30,879	32,398	30,879	32,746	34,338
11				29,890	32,032	33,588	32,032	33,954	35,601
12					33,222	34,833	33,222	35,217	36,919
13					34,448	36,114	34,448	36,516	38,292
14						37,450	35,711	37,871	39,701

STATEWIDE SALARY ALLOCATION SCHEDULE
1990–91 SCHOOL YEAR

YEARS OF SERVICE	EDUCATION EXPERIENCE								MA+90
	BA+0	BA+15	BA+30	BA+45	BA+90	BA+135	MA+0	MA+45	OR PHD
0	20,001	20,541	21,101	21,661	23,461	24,621	23,980	25,780	26,940
1	20,656	21,214	21,792	22,389	24,242	25,417	24,708	26,561	27,736
2	21,325	21,900	22,495	23,150	25,034	26,245	25,469	27,353	28,563
3	22,027	22,620	23,232	23,923	25,840	27,104	26,242	28,159	29,423
4	22,742	23,372	24,001	24,729	26,696	27,995	27,048	29,015	30,314
5	23,490	24,136	24,783	25,566	27,565	28,916	27,885	29,884	31,235
6	24,269	24,913	25,596	26,435	28,464	29,849	28,754	30,783	32,168
7	25,061	25,721	26,421	27,314	29,393	30,831	29,633	31,712	33,150
8	25,864	26,561	27,277	28,244	30,352	31,842	30,563	32,671	34,161
9		27,431	28,182	29,184	31,341	23,882	31,502	33,660	35,201
10			29,098	30,172	32,358	33,950	32,491	34,677	36,269
11				31,189	33,423	35,047	33,508	35,742	37,366
12				32,174	34,516	36,189	34,566	36,835	38,508
13					35,636	37,359	35,659	37,955	39,678
14					36,762	38,573	36,786	39,154	40,892
15					37,718	39,576	37,742	40,172	41,955

Source: Chapter 16, Laws of 1990 1st Extraordinary Session

Figure 16

- Districts funded on the salary schedule received somewhere between 3% and 13.3% in salary increases.

- The 34 districts above the state recognized derived base salary received a comparable increase.

The overall effect of this change was a projected 6% increase with an estimated 41% of staff expected to receive between a 3% and 4% increase. Minimum salary levels for certificated instructional staff were $20,001 when the highest degree was a bachelor's and $23,980 for a master's.

Second, the rule for placing an individual on LEAP Document 1R was changed, in effect, to equate all master's degrees to 45 quarter credits and recognize additional training taken between awarding of the bachelor's and master's degrees. This new inclusion of credits caused some staff to move to a higher column on the LEAP table and resulted in increased mix factors and salaries.

Third, the legislature eliminated placement on the "BA+135" column for staff reaching that level after December 31, 1991. That caps such certificated instructional staff at the BA+90 level until a master's degree is achieved.

Certificated administrative staff units received an increase of 2.5% of the 1988-89 state recognized average salary for certificated administrative staff for 1989-90. This equals $1,017.15 per funded staff unit. No increase was authorized for the 1990-91 school year.

Classified staff units received an increase of 4% of the 1988-89 state recognized average salary for classified staff. This was $789.24 per funded staff unit. A further increase of 3.12% ($615.61 per funded staff unit) was authorized for the 1990-91 school year.

The 1990 Legislature

The legislature modified the increase previously authorized for certificated instructional staff for 1990-91. Additional "seniority" steps were added to LEAP Document 1R as follows: a twelfth year in the BA+45 column, a 14th year in the BA+90 column, and a 15th year in the BA+90 and higher columns. This caused the overall projected salary increase for certificated instructional staff to grow from 6.0% to 8.1%.

The 1990-91 salary increase for classified staff units was revised to 4.16% of the 1988-89 average state-recognized salary for classified staff. This was $820.81 per funded staff unit.

The 1991 Legislature

For 1991-92, certificated instructional staff unit salaries were increased by 4%, including the 34 school districts still above the state salary allocation schedule. Minimum salary levels for certificated instructional staff were increased to $20,801 when the highest degree was a bachelor's and $24,939 for a master's. (See Figure 17.) A further increase of 3.547% was authorized for the 1992-93 school year.

LEAP Document 1R was revised to LEAP Document 1A in order to return a value of 1.00 to the upper left hand corner of the table. LEAP Document 1A is shown in Figure 7.

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STATEWIDE SALARY ALLOCATION SCHEDULE

1991 – 92 SCHOOL YEAR

YEARS OF SERVICE	EDUCATION EXPERIENCE								MA+90
	BA+0	BA+15	BA+30	BA+45	BA+90	BA+135	MA+0	MA+45	OR PHD
0	20,801	21,363	21,945	22,528	24,400	25,606	24,939	26,811	28,018
1	21,482	22,063	22,664	23,285	25,212	26,434	25,696	27,624	28,846
2	22,178	22,776	23,395	24,076	26,035	27,295	26,488	28,447	29,706
3	22,908	23,525	24,161	24,880	26,874	28,188	27,292	29,286	30,600
4	23,652	24,307	24,961	25,718	27,764	29,115	28,130	30,176	31,527
5	24,430	25,102	25,775	26,589	28,668	30,073	29,000	31,080	32,485
6	25,240	25,910	26,620	27,492	29,603	31,043	29,904	32,015	33,455
7	26,064	26,750	27,478	28,407	30,569	32,065	30,818	32,981	34,476
8	26,899	27,624	28,368	29,374	31,566	33,116	31,786	33,978	35,528
9		28,528	29,309	30,352	32,595	34,198	32,762	35,007	36,609
10			30,262	31,379	33,653	35,308	33,791	36,064	37,720
11				32,437	34,760	36,449	34,849	37,172	38,861
12				33,461	35,897	37,637	35,949	38,309	40,049
13					37,062	38,854	37,086	39,474	41,265
14					38,233	40,116	38,258	40,720	42,528
15					39,227	41,159	39,252	41,779	43,634

Source: Chapter 16, Laws of 1991 1st Extraordinary Session

Figure 17

Certificated administrative staff units received an increase of 4% of the 1990-91 state-recognized average salary for certificated administrative staff for 1991-92. This was $1,872 per funded staff unit. A further increase of 3.547% was authorized for the 1992-93 school year.

Classified staff units received an increase of 4% of the 1990-91 state-recognized average salary for classified staff. This was $853 per funded staff unit. A further increase of 3.547% was authorized for the 1992-93 school year.

The 1992 Legislature

The 1992 Legislature reduced the increase provided for all staff units for 1992-93 from 3.547% to 3.0%.

B. PERSONNEL STAFFING HISTORY

Pupil-Teacher Ratios

As education receives more and more national attention, pupil-teacher ratios also receive increasing scrutiny. The legislature has made efforts in recent years to improve Washington state's pupil-teacher ratio. Pupil-teacher ratios generally look something like "20 pupils per teacher" or simply 20:1. School finance in this state, however, works with what is called the teacher-pupil ratio. The teacher-pupil ratio which is equivalent to the example above is written "50 teachers per 1000 pupils" or simply 50:1000. The rest of this section will show, for clarity, both methods of expressing the same ratio.

Prior to the 1986-87 school year, the basic education funding formula provided for 50 certificated staff per 1000 full-time equivalent (FTE) pupils. This included certificated instructional staff and certificated administrative staff, although these groups were not yet defined in law.

The 1986 Legislature increased this ratio by one to 51:1000 (19.6:1) for kindergarten through third grade (K-3) enrollments for districts with a K-3 enrollment of at least 100 FTE. This increase was available provided that the school district used the additional certificated formula staff unit to provide during the 1986-87 school year additional personnel whose primary duty was the daily classroom educational instruction of students.

The ratio remained at 50:1000 (20:1) for grade 4 through grade 12 enrollments.

The 1987 Legislature distinguished between certificated administrative and certificated instructional staff and set funding ratios for each group. Certificated administrative staff were funded at 4:1000 (250:1). Certificated instructional staff in grades 4-12 were funded at 46:1000 (21.7:1). The funding ratio for K-3 certificated instructional formula staff was increased by one to 48:1000 (20.8:1) for the 1987-88 school year, and another one to 49:1000 (20.4:1) for the 1988-89 school year.

The 1989 Legislature further increased the K-3 formula staff ratio by two to a maximum of 51:1000 (19.6:1) as long as the district demonstrated that the enhancement to the ratio (the increase over 49:1000) was used to provide additional certificated instructional staff.

The 1990 Legislature further increased the K-3 formula staff ratio by 1.3 to a maximum of 52.3:1000 (19.12:1) as long as the district demonstrated that the enhancement to the ratio (the increase over 49:1000) was used to provide additional certificated instructional staff.

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Under certain circumstances the 1.3 increase in the ratio could be used to increase classified instructional assistants.

The 1991 Legislature further increased the K-3 formula staff ratio by 2 to a maximum of 54.3:1000 (18.42:1). Districts with actual K-3 staffing ratios less than 54.3:1000 and greater than 49:1000 are funded at their actual K-3 ratio. Districts with actual K-3 ratios of less than 49:1000 are funded at the statutory minimum of 49:1000. Under certain circumstances up to 1.3 of the 54.3 funding ratio can be used to increase classified instructional assistants. See Chapter 5.A.a. for a more complete discussion.

See Figure 22 for information about staff ratios.

Other Personnel Staffing History

The tables presented in this section are intended to provide a statistical overview of personnel in the common schools over the past three decades. Not all information is available for each of these years.

The sources for Figures 18 through 21 are as follows:

All Certificated Staff

1959-60 through 1967-68, "SCHOOL STATISTICS"
1968-69 through 1982-83, SPI Annual Salary Bulletins
1983-84 through 1990-91, SPI Form S-275 History Files

All Administrative Certificated Staff

1978-79 through 1982-83, mix factors from "LEAP K-12 DATABASE"
1978-79 through 1982-83, all other data from SPI Annual Salary Bulletins
1983-84 through 1990-91, SPI Form S-275 History Files

All Instructional Certificated Staff

1978-79 through 1982-83, mix factors from "LEAP K-12 DATABASE"
1978-79 through 1982-83, all other data from SPI Annual Salary Bulletins
1983-84 through 1990-91, SPI Form S-275 History Files

Basic Education Certificated Staff

1978-79 through 1982-83, "LEAP K-12 DATABASE"
1983-84 through 1990-91, SPI Form S-275 History Files

Classified Staff

1968-69 through 1982-83, SPI Annual Salary Bulletins
1983-84 through 1990-91, SPI Form S-277 History Files

HISTORICAL COMPARISON OF STATEWIDE SCHOOL DISTRICT PERSONNEL SALARIES

AVERAGE SALARIES AND PER CAPITA INCOME

SCHOOL YEAR	AVERAGE SALARY		Washington Average	Average Salary as a % of Average Income		ADJUST TO CONSTANT 1991 DOLLARS			
	ALL Certificated	All Classified	Per Capita Income	All Certificated	All Classified	CPI–U	All Certificated	All Classified	Per Capita Income
1959–60	$5,652 A,C,D		$2,345	241%		29.8	$25,851		$10,726
1960–61	$5,745 A,C,D		$2,424	237%		29.9	$26,189		$11,050
1961–62	$6,147 A,C,D		$2,572	239%		30.3	$27,651		$11,570
1962–63	$6,424 A,C,D		$2,629	244%		30.6	$28,614		$11,710
1963–64	$6,566 B,C,D		$2,736	240%		31.0	$28,869		$12,030
1964–65	$6,865 B,C,D		$2,910	236%		31.5	$29,705		$12,592
1965–66	$7,174 C,D		$3,219	223%		32.5	$30,087		$13,500
1966–67	$7,673 C,D		$3,396	226%		33.4	$31,312		$13,859
1967–68	$8,377 C,D		$3,658	229%		34.8	$32,810		$14,327
1968–69	$8,815 B,C,D	$5,814 C	$4,034	219%	144%	36.7	$32,738	$21,593	$14,982
1969–70	$9,728 B,C	$6,411 C	$4,165	234%	154%	38.8	$34,173	$22,521	$14,631
1970–71	$10,419 B,C	$6,867 C	$4,340	240%	158%	40.5	$35,064	$23,110	$14,606
1971–72	$10,708	$6,918 B	$4,689	228%	148%	41.8	$34,916	$22,558	$15,290
1972–73	$11,289	$7,329 B,E	$5,263	214%	139%	44.4	$34,655	$22,499	$16,156
1973–74	$12,025	$8,004 B	$5,841	206%	137%	49.3	$33,246	$22,129	$16,149
1974–75	$13,049	$8,678 B	$6,427	203%	135%	53.8	$33,059	$21,985	$16,283
1975–76	$14,481	$9,401 B	$7,064	205%	133%	56.9	$34,688	$22,519	$16,921
1976–77	$15,801	$10,225	$7,728	204%	132%	60.6	$35,539	$22,998	$17,382
1977–78	$17,032	$10,952	$8,813	193%	124%	65.2	$35,605	$22,895	$18,423
1978–79	$18,336	$11,807	$9,840	186%	120%	72.6	$34,424	$22,167	$18,474
1979–80	$19,877	$12,732	$10,725	185%	119%	82.4	$32,879	$21,060	$17,741
1980–81	$22,430	$14,040	$11,630	193%	121%	90.9	$33,633	$21,052	$17,439
1981–82	$24,158	$15,233	$12,024	201%	127%	96.5	$34,122	$21,516	$16,983
1982–83	$24,681	$15,440	$12,685	195%	122%	99.6	$33,775	$21,129	$17,359
1983–84	$25,667	$16,249	$13,447	191%	121%	103.9	$33,671	$21,316	$17,640
1984–85	$26,806	$17,099	$14,096	190%	121%	107.6	$33,956	$21,660	$17,856
1985–86	$27,562	$17,505	$14,884	185%	118%	109.7	$34,245	$21,750	$18,493
1986–87	$28,673 B	$18,038 B	$15,568	184%	116%	113.7	$34,372	$21,623	$18,662
1987–88	$29,683 B	$18,732 B	$16,447	180%	114%	118.4	$34,171	$21,564	$18,933
1988–89	$30,756 B	$19,577 B	$17,784	173%	110%	124.0	$33,807	$21,519	$19,548
1989–90	$32,085 B	$20,518 B	$18,775	171%	109%	130.7	$33,460	$21,397	$19,579
1990–91	$34,826 B	$21,560 B	NA			136.3	$34,826	$21,560	

NOTES

A. Includes Community Colleges.
B. Includes Vocational Technical Institutes.
C. Excludes State Institutions.
D. Includes supplemental contract salaries.
E. Revised reporting system established. More accurate, detailed and consistent reporting.

ABBREVIATIONS

CPI–U = Consumer Price Index–Urban U.S.

SOURCES

Certificated and Classified Staff Data:
See text for list of sources.
Per Capita Income (calendar year basis):
1960–64 from "Washington State Data Book 1985", OFM.
1965–69 from "State of Washington Data Book 1989", OFM.
1970–90 from "Washington State 1991 Data Book", OFM.
U.S. CPI–U Calendar Year basis (1982–84 = 100):
1960 from "CPI Detailed Report July 1988". U.S. Dept. of Labor
1961–72 from "Economic and Revenue Forecast", Nov. 1990, REV.
1973–90 from "Washington State 1991 Data Book", OFM.
1991 from Economic and Revenue Forecast Council, March 6, 1992.

Figure 18

HISTORICAL COMPARISON OF STATEWIDE SCHOOL DISTRICT PERSONNEL

FULL–TIME EQUIVALENTS AND AVERAGE SALARIES

SCHOOL YEAR	CERTIFICATED STAFF										CLASSIFIED STAFF	
	CENTRAL ADMINISTRATION		UNIT ADMINISTRATION		CLASSROOM TEACHERS		EDUCATIONAL STAFF ASSOCIATES		TOTAL		TOTAL	
	FTE	SALARY	FTE	SALARY	FTE	SALARY	FTE	SALARY	FTE	SALARY	FTE	SALARY
1959–60	NA	NA	NA	NA	NA	$5,340	NA	NA	NA	$5,652	NA	NA
1960–61	NA	NA	NA	NA	NA	$5,510	NA	NA	NA	$5,745	NA	NA
1961–62	NA	NA	NA	NA	NA	$5,927	NA	NA	NA	$6,147	NA	NA
1962–63	NA	NA	NA	NA	NA	$6,191	NA	NA	NA	$6,424	NA	NA
1963–64	NA	NA	NA	NA	NA	$6,319	NA	NA	NA	$6,566	NA	NA
1964–65	NA	NA	NA	NA	NA	$6,606	NA	NA	NA	$6,865	NA	NA
1965–66	NA	NA	NA	NA	NA	$6,903	NA	NA	NA	$7,174	NA	NA
1966–67	NA	NA	NA	NA	NA	$7,341	NA	NA	NA	$7,673	NA	NA
1967–68	NA	NA	NA	NA	NA	$7,968	NA	NA	NA	$8,377	NA	NA
1968–69	NA	NA	NA	NA	NA	$8,541	NA	NA	38,706	$8,815	15,367	$5,614
1969–70	NA	NA	NA	NA	NA	$9,241	NA	NA	40,462	$9,728	16,588	$6,411
1970–71	NA	NA	NA	NA	NA	$9,900	NA	NA	40,412	$10,419	17,405	$6,867
1971–72	1,589	NA	1,846	NA	33,600	$10,175	3,019	NA	40,054	$10,708	17,658	$6,918
1972–73	1,180	NA	2,310	NA	32,725	$10,716	3,895	NA	40,110	$11,289	17,521	$7,329
1973–74	1,191	$19,540	2,419	$17,368	32,651	$11,295	4,532	$12,454	40,794	$12,025	17,760	$8,004
1974–75	1,212	$20,981	2,413	$18,893	33,556	$12,264	4,044	$13,698	41,225	$13,049	19,026	$8,678
1975–76	1,081	$23,213	2,337	$20,850	33,689	$13,666	3,487	$15,386	40,593	$14,481	18,894	$9,401
1976–77	1,053	$25,272	2,240	$23,035	33,641	$14,921	3,428	$16,798	40,361	$15,801	18,693	$10,225
1977–78	1,059	$27,187	2,204	$25,013	34,596	$16,114	3,297	$18,098	41,157	$17,032	19,592	$10,952
1978–79	1,072	$29,333	2,272	$26,842	34,896	$17,357	3,398	$19,229	41,638	$18,336	20,147	$11,807
1979–80	1,113	$31,774	2,275	$29,166	35,499	$18,820	3,519	$20,773	42,406	$19,877	21,013	$12,732
1980–81	1,137	$35,307	2,304	$32,721	35,600	$21,267	3,678	$23,255	42,719	$22,430	21,402	$14,040
1981–82	1,003	$38,252	2,247	$35,193	35,004	$22,954	3,606	$25,045	41,860	$24,158	19,520	$15,233
1982–83	909	$39,311	2,190	$35,746	34,117	$23,485	3,470	$25,622	40,686	$24,681	18,963	$15,440
1983–84	941	$41,409	2,191	$37,350	34,889	$24,420	3,596	$26,506	41,634	$25,667	19,690	$16,249
1984–85	968	$43,395	2,277	$38,902	35,727	$25,505	3,737	$27,728	42,735	$26,806	20,465	$17,099
1985–86	992	$44,697	2,256	$40,349	36,200	$26,210	3,823	$28,377	43,292	$27,562	20,959	$17,505
1986–87	1,008	$46,883	2,186	$42,354	37,127	$27,285	3,995	$29,503	44,321	$28,673	21,590	$18,038
1987–88	996	$49,579	2,224	$44,572	37,949	$28,217	4,061	$30,343	45,236	$29,683	22,430	$18,732
1988–89	1,022	$52,049	2,266	$46,720	38,818	$29,199	4,193	$31,331	46,338	$30,756	23,489	$19,577
1989–90	1,047	$54,772	2,251	$49,563	40,337	$30,457	4,419	$32,618	48,111	$32,085	24,283	$20,518
1990–91	1,056	$59,220	2,334	$53,376	41,919	$33,079	4,627	$35,674	49,997	$34,826	25,791	$21,560
INCLUDES	Superintendent Assistant/Deputy Supt. Other Administrators		Elementary Principal Elementary Vice–Prin. Secondary Principal Secondary Vice–Prin. Other Unit Administrators		Elementary Teacher Secondary Teacher Other Teacher		Library Media Specialist Counselor Occupational Therapist Social Worker Comm. Disorder Spec. Psychologist Nurse Physical Therapist Reading Resource Spec. Other Support Services		Central Administration Unit Administration Classroom Teachers Educational Staff Assoc. Duty 501 Extracurricular		Director/Supervisor Aides Crafts/Trades Laborers Office/Clerical Operators Professional Service Workers Technical	

Figure 19

See text for list of sources.

HISTORICAL COMPARISON OF STATEWIDE SCHOOL DISTRICT PERSONNEL

FOR ALL PROGRAMS AND FOR BASIC EDUCATION PROGRAMS

ALL PROGRAMS	1978–79	1979–80	1980–81	1981–82	1982–83	1983–84	1984–85	1985–86	1986–87	1987–88	1988–89	1989–90	1990–91
All Certificated													
FTE staff	41,638	42,406	42,719	41,860	40,888	41,634	42,735	43,292	44,321	45,236	46,338	48,111	49,997
Average salary	$18,336	$19,877	$22,430	$24,158	$24,881	$25,667	$26,806	$27,562	$28,673	$29,683	$30,758	$32,085	$34,826
Average LEAP 1 mix	1.570	1.584	1.601	1.629	1.641	1.645	1.650	1.660	1.667	1.674	1.685	1.686	1.69733
Avg. LEAP 1R mix	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	1.78005
Derived base	$11,678	$12,550	$14,009	$14,831	$15,037	$15,604	$16,247	$16,599	$17,203	$17,730	$18,255	$19,027	$19,565
Administrative Certs													
FTE staff	3,344	3,388	3,441	3,250	3,099	3,133	3,270	3,248	3,194	3,220	3,288	3,298	3,390
Average salary	$27,641	$30,023	$33,575	$36,137	$36,792	$38,609	$40,133	$41,884	$43,785	$46,120	$48,377	$51,216	$55,196
Average LEAP 1 mix	1.872	1.890	1.897	1.922	1.932	1.939	1.938	1.950	1.960	1.963	1.961	1.967	1.96965
Avg. LEAP 1R mix	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	2.05779
Derived base	$14,767	$15,868	$17,696	$18,799	$19,044	$19,912	$20,706	$21,376	$22,339	$23,495	$24,668	$26,034	$26,823
Instructional Certs													
FTE staff	38,294	39,018	39,278	38,610	37,587	38,501	39,466	40,044	41,127	42,016	43,010	44,756	46,546
Average salary	$17,523	$18,998	$21,453	$23,149	$23,682	$24,614	$25,702	$26,417	$27,499	$28,423	$29,407	$30,670	$33,337
Average LEAP 1 mix	1.544	1.557	1.575	1.604	1.617	1.621	1.628	1.637	1.644	1.652	1.664	1.665	1.67736
Avg. LEAP 1R mix	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	1.75967
Derived base	$11,351	$12,198	$13,819	$14,430	$14,842	$15,184	$15,807	$16,137	$16,727	$17,205	$17,877	$18,416	$18,945
Avg Supplemental	NA	NA	NA	NA	NA	NA	NA	NA	NA	$1,469	$1,771	$2,139	$2,516
All Classified													
FTE staff	20,147	21,013	21,402	19,520	18,963	19,690	20,465	20,959	21,590	22,430	23,466	24,263	25,791
Average salary	$11,807	$12,732	$14,040	$15,233	$15,440	$16,249	$17,099	$17,508	$18,038	$18,732	$19,578	$20,518	$21,580
Average mix	NA	NA	NA	NA	NA	NA	NA	1.195	1.194	NA	NA	NA	NA
Derived base	NA	NA	NA	NA	NA	NA	NA	$14,649	$15,107	NA	NA	NA	NA
BASIC EDUCATION PROGRAMS													
All Certificated													
FTE staff	36,368	36,621	36,351	35,483	34,521	35,225	35,950	36,278	37,198	37,954	38,835	40,422	41,984
Average salary	$18,478	$20,220	$22,700	$24,404	$24,935	$25,931	$27,110	$27,858	$28,958	$29,956	$31,031	$32,351	$35,098
Average LEAP 1 mix	1.585	1.598	1.619	1.645	1.657	1.661	1.666	1.675	1.681	1.686	1.697	1.698	1.70836
Avg. LEAP 1R mix	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	1.79105
Derived base	$11,656	$12,656	$14,025	$14,839	$15,051	$15,616	$16,275	$16,626	$17,228	$17,765	$18,267	$19,056	$19,596
Administrative Certs													
FTE staff	2,987	3,030	3,047	2,876	2,773	2,814	2,901	2,896	2,849	2,876	2,913	2,937	3,023
Average salary	$27,972	$30,509	$34,025	$36,484	$37,047	$38,847	$40,566	$41,995	$44,123	$46,476	$48,837	$51,573	$55,550
Average LEAP 1 mix	1.889	1.901	1.908	1.930	1.937	1.943	1.948	1.957	1.966	1.971	1.970	1.972	1.97539
Avg. LEAP 1R mix	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	2.08492
Derived base	$14,805	$16,053	$17,833	$18,905	$19,123	$19,993	$20,825	$21,459	$22,420	$23,560	$24,793	$26,149	$26,902
Instructional Certs													
FTE staff	33,381	33,591	33,304	32,607	31,748	32,410	33,049	33,382	34,347	35,077	35,885	37,432	38,866
Average salary	$17,628	$19,292	$21,664	$23,338	$23,877	$24,810	$25,929	$26,630	$27,700	$28,604	$29,583	$30,637	$33,501
Average LEAP 1 mix	1.556	1.570	1.592	1.619	1.632	1.636	1.641	1.651	1.657	1.663	1.675	1.676	1.68742
Avg. LEAP 1R mix	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	1.76957
Derived base	$11,315	$12,265	$13,608	$14,412	$14,629	$15,165	$15,801	$16,130	$16,717	$17,200	$17,866	$18,399	$18,932
All Classified													
FTE staff	11,727	12,444	12,612	12,107	11,838	12,259	12,562	12,753	13,108	13,446	13,843	14,201	14,844
Average salary	$12,444	$13,442	$14,775	$15,875	$16,035	$16,880	$17,777	$18,217	$18,778	$19,539	$20,456	$21,453	$22,562
Average mix	NA	NA	NA	NA	NA	NA	NA	1.197	1.197	NA	NA	NA	NA
Derived base	NA	NA	NA	NA	NA	NA	NA	$15,219	$15,688	NA	NA	NA	NA

Figure 20

1990–91 SCHOOL YEAR — SUPERINTENDENT OF PUBLIC INSTRUCTION – STATE OF WASHINGTON

BASIC EDUCATION CERTIFICATED INSTRUCTIONAL STAFF FTE – LEAP 1R PLACEMENT

YEARS OF SERVICE	TOTAL	BA+ 0	BA+ 15	BA+ 30	BA+ 45	BA+ 90	BA+ 135	MA+ 0	MA+ 45	PHD OR MA+ 90
0	1,211.1	707.9	71.3	61.7	177.8	63.2	20.7	47.3	23.7	27.8
1	1,823.2	677.5	253.3	107.7	254.5	153.5	26.1	70.5	43.6	36.5
2	1,364.9	290.7	314.3	194.8	252.5	148.6	32.8	58.2	40.1	34.8
3	1,341.9	133.8	239.7	215.6	338.2	136.5	52.2	117.9	66.1	39.8
4	1,318.2	58.8	155.3	202.3	480.6	137.5	41.3	154.3	67.7	36.6
5	1,282.1	27.8	69.9	174.1	484.7	116.4	53.7	185.1	111.3	59.1
6	1,347.2	23.3	53.0	164.1	530.4	159.4	45.3	200.0	106.3	63.3
7	1,274.5	25.5	27.1	115.5	508.6	161.8	44.4	202.8	126.0	82.7
8	1,188.3	9.7	33.2	101.4	459.0	179.9	58.1	145.2	122.0	81.8
9	1,148.7	11.2	25.7	85.4	440.6	173.1	71.1	138.2	143.8	81.6
10	1,309.3	13.0	16.7	53.4	480.5	255.0	84.7	134.8	184.0	107.3
11	1,430.5	2.5	19.7	52.1	450.9	283.2	120.1	151.8	206.0	144.1
12	1,383.1	9.0	16.7	48.5	382.2	303.6	103.2	154.2	216.6	149.2
13	1,488.7	7.0	10.5	58.1	343.1	353.8	158.3	128.7	275.4	155.8
14	1,446.3	5.3	10.8	33.2	311.1	382.0	162.1	128.2	245.7	187.9
15	1,446.8	1.0	7.5	23.6	280.9	367.4	191.8	125.4	255.3	193.9
16	1,598.9	4.9	11.8	24.5	313.0	404.7	225.7	114.3	270.8	227.2
17	1,827.5		7.0	43.3	298.2	416.3	232.6	114.4	287.8	229.9
18	1,412.2	2.5	8.2	21.6	214.7	376.6	242.3	99.1	237.6	209.4
19	1,512.2	1.0	6.0	17.0	224.0	389.4	249.6	101.4	278.4	245.3
20	1,388.3	1.3	5.5	11.0	190.2	368.9	281.8	71.2	241.5	237.0
21	1,415.3	3.0	1.0	17.0	166.8	386.2	281.1	82.4	257.7	236.0
22	1,243.7		5.0	14.0	148.2	313.2	240.8	85.2	228.2	229.2
23	1,166.3		4.0	18.2	132.6	315.3	203.3	54.2	227.8	210.9
24	1,044.5	1.0	4.0	3.5	134.5	308.2	178.4	49.1	178.2	191.6
25	922.0	1.0		12.3	99.0	239.3	177.2	45.0	180.9	167.3
26	751.4	0.5	1.0	7.0	65.5	225.1	135.7	34.7	140.9	141.1
27	671.1	1.0	1.0	1.3	75.9	155.1	129.8	42.0	133.7	131.4
28	581.6		2.0	7.1	60.2	146.1	109.0	28.5	107.3	121.4
29	556.6	1.0	3.0	7.8	59.0	129.5	101.2	36.3	123.1	95.7
30	390.3			3.1	49.0	91.0	55.6	30.0	87.5	74.2
31	312.4		3.0	2.5	32.4	62.5	48.5	24.0	79.1	60.4
32	231.8		6.0	4.0	25.9	57.4	34.0	15.0	40.0	49.5
33	145.1		2.0	1.0	15.0	34.8	21.0	13.1	28.4	29.8
34	101.3				11.0	14.8	19.0	5.8	23.2	27.5
35 +	212.7			4.0	29.0	44.0	30.3	14.7	42.0	48.7
TOTALS	38,686.1	2,021.2	1,395.2	1,881.8	8,477.8	7,833.5	4,236.5	3,180.9	5,431.4	4,427.7

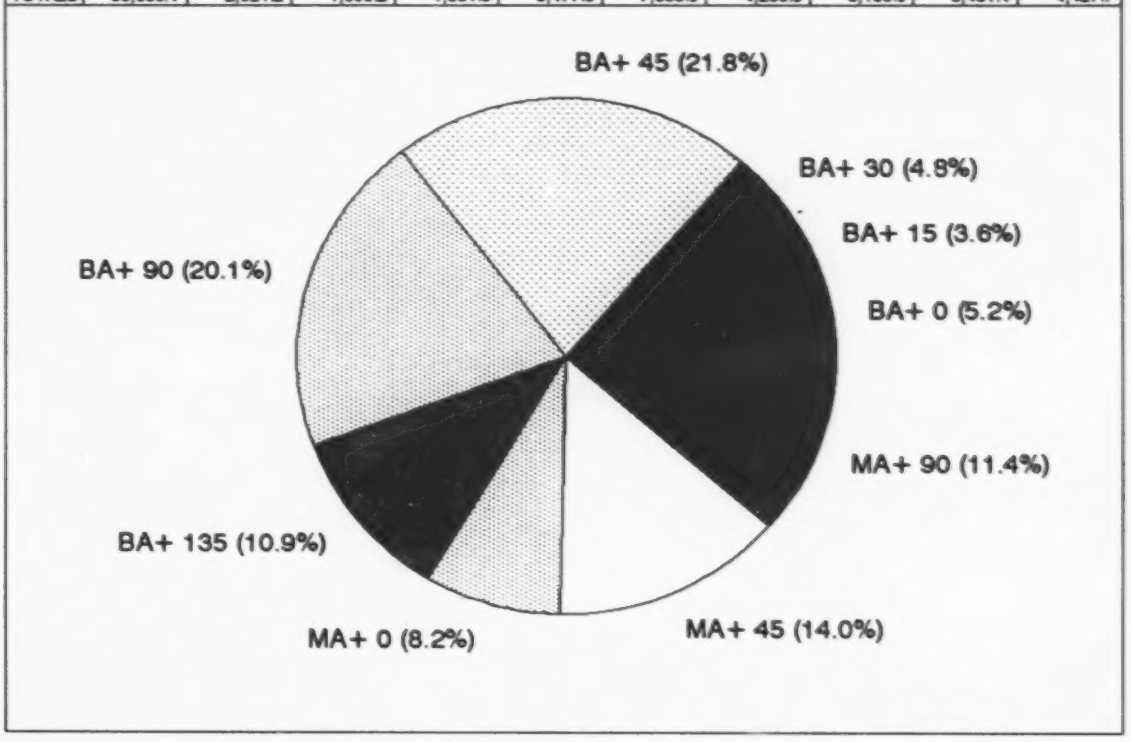


Figure 21

HISTORICAL COMPARISON OF STATEWIDE SCHOOL DISTRICT STAFF RATIOS

KINDERGARTEN THROUGH TWELFTH GRADE

STAFF PER 1,000 ENROLLED STUDENTS

School Year	All Education Programs **							Basic Education Programs (Report T-1658) *				
	Avg Annual Enrollment	Certificated (Form S-275)					Classified Staff	Annual Enrollment	Certificated			Classified Total
		Administration		Instructional		Total Staff			Administrative	Instructional	Total	
	(Form P-223)	Central	Unit	Teachers	ESAs		(Form S-277)					
1973-74	756,085	1.58	3.20	43.18	5.99	53.95	23.49					
1974-75	750,057	1.62	3.22	44.74	5.39	54.96	25.37					
1975-76	748,084	1.45	3.12	45.03	4.66	54.26	25.26					
1976-77	744,362	1.41	3.01	45.19	4.61	54.22	25.11					
1977-78	742,085	1.43	2.97	46.62	4.44	55.46	26.40					
1978-79	734,917	1.46	3.09	47.48	4.62	56.66	27.41	735,076			50.65	15.95
1979-80	729,450	1.53	3.12	48.67	4.82	58.13	28.81	729,519			51.53	16.99
1980-81	722,623	1.57	3.19	49.26	5.09	59.12	29.62					
1981-82	712,769	1.41	3.15	49.11	5.06	58.73	27.39	712,872			50.26	16.98
1982-83	701,777	1.30	3.12	48.62	4.94	57.98	27.02	701,875			49.61	16.82
1983-84	699,622	1.35	3.13	49.87	5.14	59.48	28.14	699,693			51.64	17.51
1984-85	702,550	1.38	3.24	50.85	5.32	60.79	29.13	702,681			52.45	17.91
1985-86	708,949	1.40	3.18	51.06	5.39	61.04	29.56	709,089			52.46	17.99
1986-87	720,744	1.40	3.03	51.51	5.54	61.49	29.96	698,961	4.08	49.14	53.22	18.75
1987-88	733,872	1.36	3.03	51.71	5.53	61.63	30.56	711,281	4.04	49.32	53.36	18.90
1988-89	748,417	1.37	3.03	51.87	5.60	61.91	31.38	724,228	4.02	49.55	53.57	19.11
1989-90	768,356	1.36	2.93	52.50	5.75	62.62	31.60	742,995	3.95	50.38	54.33	19.11
1990-91	795,417	1.33	2.93	52.70	5.82	62.86	32.42	768,602	3.93	50.62	54.55	19.31

* Beginning in 1986-87, enrollment figures include P-240 enrollment and exclude handicapped program pupil FTEs. Beginning in 1988-89, enrollment figures further exclude learning center program FTE. Only staff assigned to basic education are used. Staff counts used in the ratios for 1978-86 include the basic education portion of handicapped program staff time. Enrollment figures for the same period are enrollments used for apportionment purposes.

**See Figure 24 for student enrollment. See Figure 19 for staff FTEs.

Figure 22

CHAPTER 12

SCHOOL ENROLLMENT

A. ENROLLMENT HISTORY

Washington public school enrollment declined from 1970 through 1984, reaching a low of about 700,000 full-time equivalent (FTE) students in the 1983-84 school year. Since then enrollment has grown by 13.7%, reaching 795,732 FTE students in the 1990-91 school year. Additional growth of 3.5% is expected in the 1991-92 school year. Two major factors are causing enrollment growth:

- Demographics - The birth rate in the 1980s exceeded the birth rate in the 1970s. As a result, kindergarten and first grade students are entering in greater numbers than high school seniors are leaving the school system. This dynamic is pushing total enrollment upward.

- Immigration - More families are moving in than are moving out of Washington State. New families moving to this state bring new children who must be educated.

The tables presented in this section are intended to provide a statistical overview of pupils over the past decade.

Figure 23 shows average headcount enrollments for 1980-81 through 1990-91 as reported by school districts on Form P-223 and as shown on SPI Report 1251H. Average headcount enrollment is the average number of individual students enrolled on the nine monthly count dates of the school year (September-May).

Figure 24 shows average full-time equivalent (FTE) students for 1973-74 through 1990-91 as reported by school districts on Form P-223 and shown on SPI Report 1251. Kindergarten students are counted as a maximum of one-half of an FTE. First through third grade students enrolled for 20 hours per week or more and fourth through twelfth grade students enrolled for 25 hours per week or more are counted as one FTE.

Figure 25 shows handicapped enrollment by category for 1980-81 through 1990-91 as reported on Form P-223H. Average handicapped enrollment is the average number of individual students in each category on eight count dates (October through May) from Report 1735T.

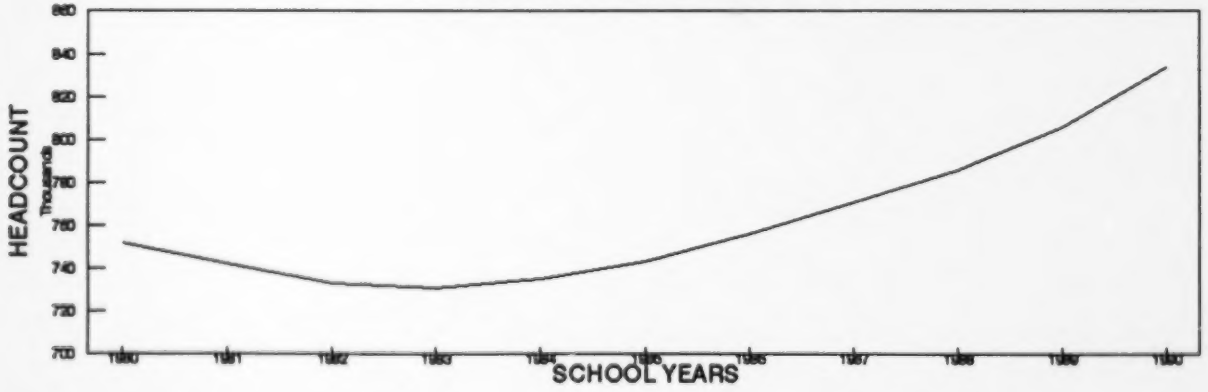
Figure 26 shows private school enrollments from 1983-84 through 1990-91.

HISTORICAL COMPARISON OF STATEWIDE SCHOOL DISTRICT ENROLLMENTS

AVERAGE HEADCOUNT ENROLLMENT (SEPTEMBER THROUGH MAY)

GRADE	1980–1981	1981–1982	1982–1983	1983–1984	1984–1985	1985–1986	1986–1987	1987–1988	1988–1989	1989–1990	1990–1991
K. FULL–DAY	1,990	2,408	11,181	11,930	10,392	10,896	10,146	8,965	5,786	6,416	5,363
K. HALF–DAY	49,438	49,632	44,107	43,478	48,159	50,228	53,162	56,243	60,440	59,856	62,674
1	54,819	54,555	54,513	58,172	59,269	62,726	66,101	68,518	70,862	72,102	72,006
2	52,441	52,656	52,147	52,426	56,072	56,922	60,459	63,741	66,501	69,567	71,650
3	54,949	52,328	51,741	52,020	52,581	56,127	57,512	61,315	64,717	68,134	71,167
4	60,935	55,067	51,931	51,895	52,269	52,942	56,861	58,512	62,452	66,353	69,791
5	62,775	61,014	54,731	52,107	52,327	52,790	53,680	57,924	59,689	63,966	67,877
6	61,028	63,229	60,887	55,208	52,735	53,070	53,846	54,797	59,124	60,976	65,441
7	58,660	61,403	63,170	61,365	55,864	53,688	54,095	55,199	56,037	60,747	62,525
8	58,192	58,479	60,778	62,817	61,269	55,900	53,795	54,351	55,477	56,459	61,285
9	58,557	59,517	60,302	63,082	65,096	63,716	58,418	56,645	57,358	59,043	60,677
10	60,210	57,674	57,957	58,168	60,476	62,612	61,918	56,794	54,828	55,777	57,581
11	60,230	57,118	54,738	55,183	55,412	58,123	60,106	59,410	54,961	53,074	54,311
12	57,409	57,074	54,719	52,891	53,148	53,450	56,241	58,122	57,621	53,443	51,558
SUMMARY											
KINDERGARTEN	51,428	52,041	55,287	55,408	58,551	61,125	63,309	65,208	66,226	66,272	68,037
GR. 1–3	162,210	159,539	158,401	162,618	167,922	175,776	184,072	193,574	202,080	209,803	214,823
GR. 4–6	184,737	179,310	167,548	159,210	157,330	158,802	164,387	171,233	181,265	191,295	203,109
GR. 7–8	116,851	119,882	123,948	124,182	117,133	109,589	107,890	109,550	111,514	117,206	123,810
GR. 9–12	236,405	231,383	227,715	229,324	234,133	237,901	236,683	230,972	224,768	221,337	224,127
TOTAL	751,632	742,155	732,900	730,742	735,068	743,193	756,340	770,538	785,854	805,913	833,906

HEADCOUNT ENROLLMENTS: K – 12



Source: SPI Form P–223 Monthly Report of School District Enrollment

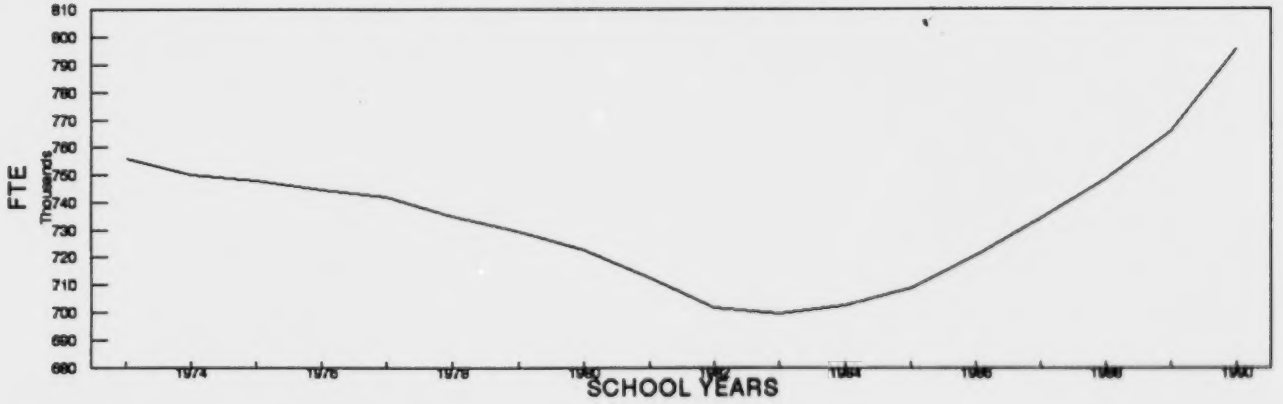
Figure 23

HISTORICAL COMPARISON OF STATEWIDE SCHOOL DISTRICT ENROLLMENTS

AVERAGE FTE ENROLLMENT (SEPTEMBER THROUGH MAY)

GRADE	1973–74	1974–75	1975–76	1976–77	1977–78	1978–79	1979–80	1980–81	1981–82	1982–83	1983–84	1984–85	1985–86	1986–87	1987–88	1988–89	1989–90	1990–91
K FULL–DAY	511	1,062	1,662	1,883	1,236	968	1,078	1,025	1,235	5,635	5,995	5,222	5,476	5,108	4,521	2,911	3,267	2,697
K HALF–DAY	24,684	26,744	27,010	26,155	24,197	24,069	24,474	24,719	24,815	22,053	21,739	24,079	25,114	26,575	28,121	30,219	30,241	31,336
1	55,524	55,613	58,852	60,724	60,150	54,846	53,760	54,613	54,549	54,507	58,161	59,262	62,713	66,096	68,508	70,856	72,705	71,997
2	53,624	53,990	54,307	57,302	59,971	59,318	54,376	52,436	52,653	52,145	52,422	56,068	56,904	60,454	63,736	66,497	70,047	71,645
3	56,515	53,803	54,205	54,583	58,031	60,740	60,392	54,945	52,325	51,738	52,016	52,575	56,109	57,507	61,309	64,710	68,692	71,161
4	60,769	56,790	54,244	54,563	55,480	58,936	61,973	60,933	55,065	51,930	51,887	52,266	52,920	56,851	58,506	62,444	66,854	69,777
5	63,172	61,258	57,433	54,838	55,457	56,687	60,137	62,773	61,007	54,729	52,096	52,323	52,768	53,669	57,920	59,680	64,432	67,863
6	65,543	63,887	62,245	58,092	55,757	56,689	57,933	61,023	63,225	60,884	55,200	52,730	53,045	53,838	54,787	59,113	61,292	65,405
7	66,392	66,290	64,645	62,808	59,374	56,969	58,057	58,635	61,387	63,143	61,335	55,841	53,656	54,061	55,170	55,992	60,863	62,472
8	65,613	66,547	66,484	64,876	63,445	60,245	57,676	58,153	58,441	60,752	62,771	61,237	55,844	53,750	54,303	55,414	56,353	61,182
9	65,194	66,474	67,425	67,184	65,676	64,250	61,007	58,454	59,409	60,192	62,966	65,010	63,592	58,281	56,472	57,143	58,001	60,418
10	64,126	64,442	65,416	65,995	66,062	64,175	63,010	59,977	57,472	57,790	57,979	60,333	62,429	61,701	56,559	54,544	54,406	57,227
11	60,177	60,138	60,429	61,146	62,001	61,243	60,098	59,447	56,329	53,935	54,395	54,608	57,086	58,999	58,363	53,781	50,223	53,063
12	54,241	53,019	53,745	54,213	55,248	55,781	55,458	55,286	54,856	52,347	50,661	50,996	51,293	53,853	55,596	55,115	48,422	49,173
SUMMARY																		
KINDERGARTEN	25,195	27,806	28,672	28,039	25,433	25,037	25,552	25,744	26,050	27,688	27,734	29,301	30,590	31,683	32,642	33,131	33,508	34,033
GR. 1–3	165,662	163,407	167,364	172,608	178,152	174,905	168,548	162,197	159,527	158,390	162,599	167,904	175,726	184,057	193,553	202,063	211,444	214,803
GR. 4–6	189,484	181,935	173,923	167,493	166,694	172,312	180,044	184,729	179,298	167,542	159,183	157,319	158,733	164,359	171,213	181,236	192,578	203,045
GR. 7–8	132,005	132,836	131,109	127,684	122,819	117,214	115,733	116,788	119,828	123,895	124,106	117,078	109,500	107,811	109,473	111,406	117,216	123,654
GR. 9–12	243,738	244,073	247,015	248,538	248,987	245,449	239,574	233,164	228,066	224,263	226,001	230,947	234,400	232,834	226,990	220,583	211,052	219,881
TOTAL	756,085	750,057	748,084	744,362	742,085	734,917	729,450	722,623	712,769	701,777	699,622	702,550	708,949	720,744	733,872	748,418	765,798	795,416

FTE ENROLLMENTS: K – 12



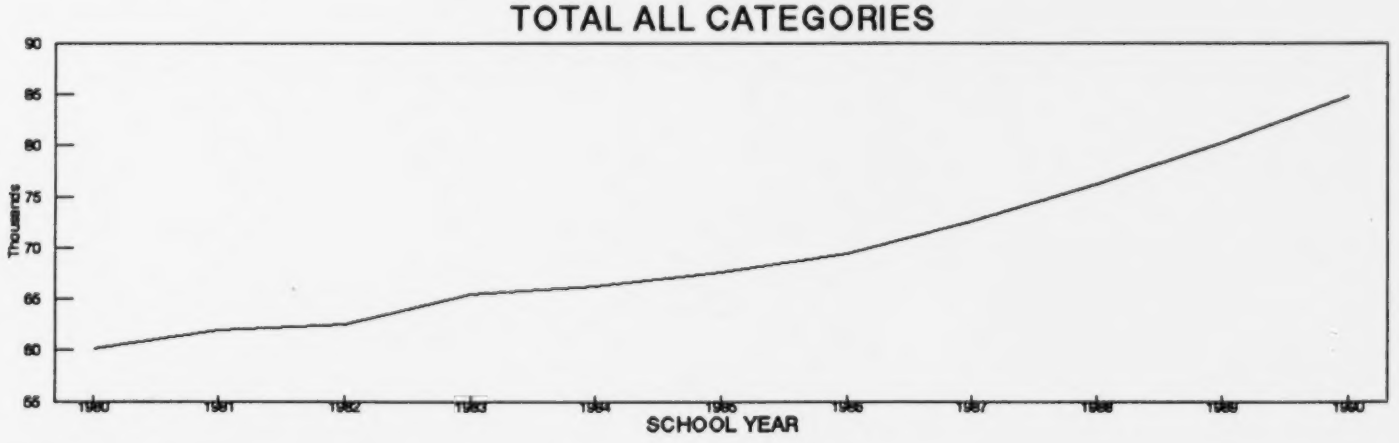
Source: SPI Form P–223 Monthly Report of School District Enrollment

Figure 24

HISTORICAL COMPARISON OF STATEWIDE SCHOOL DISTRICT ENROLLMENTS

AVERAGE SPECIAL EDUCATION PROGRAM HEADCOUNT ENROLLMENT

HANDICAPPING CATEGORY	1980–81	1981–82	1982–83	1983–84	1984–85	1985–86	1986–87	1987–88	1988–89	1989–90	1990–91
1. Developmentally Handicap (Preech)	2,065	2,644	3,141	3,540	3,962	4,808	5,551	6,362	7,186	7,960	9,077
2. Seriously Behaviorally Disabled	4,924	4,445	3,718	3,402	3,360	3,498	3,641	3,899	4,089	4,298	4,521
3. Orthopedically Impaired	556	676	684	737	736	768	823	894	930	993	1,018
4. Health Impaired	1,252	1,306	1,403	1,524	1,688	1,955	2,337	2,842	3,507	4,251	5,174
5. Specific Learning Disabled	27,600	30,123	31,406	33,593	33,985	33,750	33,611	34,290	35,118	36,417	37,548
6. Mentally Retarded – Mild	6,967	6,559	6,179	6,003	5,852	5,844	5,853	5,820	5,712	5,651	5,704
7. Mentally Retarded – Moderate	1,682	1,666	1,588	1,530	1,390	1,339	1,340	1,314	1,315	1,334	1,302
8. Mentally Retarded – Severe	392	369	348	328	328	315	292	285	273	267	271
9. Multihandicapped	757	920	1,087	1,193	1,246	1,356	1,441	1,611	1,850	2,043	2,290
10. Deaf	434	449	445	418	379	340	320	326	317	327	371
11. Hard of Hearing	433	474	535	575	574	665	765	879	1,032	1,175	1,341
12. Visually Handicapped	262	253	270	266	232	210	207	212	229	244	272
13. Deaf/Blind	15	21	19	19	12	16	16	13	18	17	22
14. Communication Disordered	12,858	12,079	11,683	12,360	12,480	12,708	13,224	13,889	14,581	15,288	15,897
Total	60,197	61,984	62,506	65,488	66,223	67,572	69,421	72,634	76,155	80,265	84,808



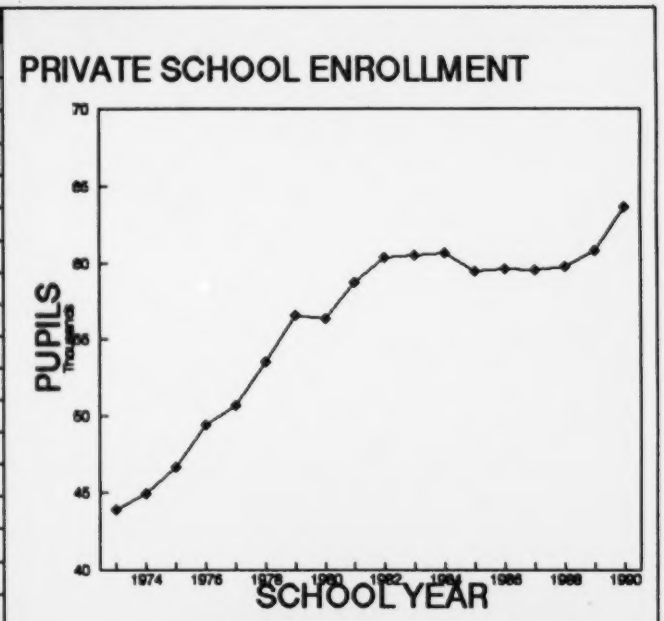
Source: SRI Form P–223H Monthly Report of School Handicapped Enrollment

Figure 25

APPROVED PRIVATE SCHOOLS AND STUDENT ENROLLMENT

WASHINGTON STATE

YEAR	SCHOOLS	ENROLLMENT
1973–74	223	43,934
1974–75	245	44,949
1975–76	260	46,693
1976–77	291	49,433
1977–78	337	50,679
1978–79	352	53,500
1979–80	373	56,534
1980–81	385	56,319
1981–82	396	58,721
1982–83	408	60,340
1983–84	425	60,500
1984–85	454	60,696
1985–86	448	59,445
1986–87	451	59,610
1987–88	439	59,546
1988–89	438	59,789
1989–90	430	60,848
1990–91	417	63,612



ANNUAL APPROVAL	1983–84	1984–85	1985–86	1986–87	1987–88	1988–89	1989–90	1990–91
(1) Archdiocese of Seattle	66	66	65	64	63	63	63	63
(2) Diocese of Spokane	20	18	18	18	18	18	18	18
(3) Diocese of Yakima	8	8	8	7	7	7	7	7
(4) Oregon Conference of S.D.A.	3	3	3	3	3	3	3	3
(5) Upper Columbia Conference of S.D.A.	25	23	23	23	24	24	24	24
(6) Washington Conference of S.D.A.	25	27	27	27	27	27	27	27
Subtotal	147	145	144	142	142	142	142	142
(7) Individual Schools	278	309	304	309	297	296	298	275
Total	425	454	448	451	439	438	440	417

Source: Approved Private Schools and Student Enrollment Report, SPI, Private Education, August 1991.

Figure 26

B. CHOICE ENROLLMENT

In 1990 the legislature passed the Student Enrollment Options law [Chapter 9, Laws of 1990 1st extraordinary session], also known as the Choice law. The chief elements of the Choice law are:

Interdistrict Choice which facilitates transfers of students between school districts;

Intradistrict Choice which requires districts to adopt policies regarding transfers between schools within the district;

Running Start which permits students to attend a community or technical college and simultaneously earn high school and college credit; and

7th and 8th Grade Choice which permits seventh and eighth grade students to earn high school credit for qualifying courses.

The Choice law also requires school districts to publicize student enrollment options and requires this agency to collect and report Choice enrollment data.

With the exception of 7th and 8th Grade Choice, the enrollment options existed in some form before the passage of the Choice law. Many districts allowed interdistrict and/or intradistrict transfers. Several districts allowed students to fulfill high school graduation requirements by taking selected community college courses.

The Choice law broadens these options. It requires all districts to adopt interdistrict and intradistrict transfer policies and makes it more difficult to deny the release of a student to another district. It allows students to gain high school credit for most community college and technical college courses. And it gives greater publicity to the enrollment options.

Enrollment of **returning at-risk students** is closely related to Choice enrollment and was collected with the October 1991 Choice survey. A 1989 law dealing with "at-risk" students [Chapter 233, Laws of 1989] provides that any student who has dropped out of high school or who qualifies in certain other "at-risk" categories may attend the high school of the student's choice tuition-free if admitted. The law applies to enrollment in the 1989-90 through 1993-94 school years.

The Impact of the Choice Law

The superintendent of public instruction did not collect data on transfers or community college credit prior to passage of the Choice law. For this reason the impact of the Choice law is difficult to measure.

The first survey of Choice enrollment was made in October of 1990, soon after the Choice law took effect. Many districts commented that the Choice law had not yet had a significant effect on interdistrict and intradistrict transfers. The October 1990 survey data provides some indication of nonresident enrollment patterns before the Choice law. Running Start was in its infancy in October 1990. Comparison of the October 1991 survey data with the October 1990 survey data therefore provides some basis for assessing the impact of the Choice law to date. Survey data for the two years are shown below:

CHOICE ENROLLMENT SUMMARY

	October 1 1990*	October 1 1991*	Percent Change
Interdistrict Choice			
Enrolled Choice Students	8,791	9,940	13.1%
Requests for Transfer Into District	9,396	10,652	13.4%
Requests for Transfer Out of District	9,420	10,666	13.2%
Transfers Out Denied	124	91	(26.6%)
Transfers In Denied	467	693	48.4%
Number of Districts Charging Fees	23	29	26.1%
Intradistrict Choice Students	20,332	24,017	18.1%
Running Start			
Enrolled Running Start Students	184	575	212.5%
Running Start Full-Time Equivalent	75	432	476.0%
7th and 8th Grade Choice			
Enrolled Students	4,106	5,839	42.2%
Estimated Number of Credits	4,849	6,236	28.6%
Returning At-Risk Students	480	591	23.1%

* 273 districts representing 790,055 students (94.2%) reported in 1990.
278 districts representing 842,410 students (97.0%) reported in 1991.
(Total enrollment of reporting districts increased by 6.6%.)

CHAPTER 13

SCHOOL DISTRICT GENERAL FUND REVENUES AND EXPENDITURES

The following tables compare the school district General Fund expenditures per pupil in fiscal year (FY) 1989-90 against those in FY 1988-89. (This is the most current analysis available.)

Table 1: Comparison of FY 1988-89 and FY 1989-90 Expenditures Per Pupil by Activity Groups

	Expenditures Per Pupil		Percentage Increase
	FY 1988-89	FY 1989-90	(Decrease)
Central Administration	$ 311.72	$ 340.83	9.34%
Building Administration	272.26	288.87	6.10%
Teaching	2,541.44	2,736.56	7..68%
Teaching Support	304.30	262.20	(13.84%)
Supportive Services	829.33	860.28	3.73%
Total General Fund	$4,259.05	$4,488.74	5.39%

Table 2: Comparison of FY 1988-89 and FY 1989-90 Selected Central Administration Expenditures Per Pupil

	Expenditures Per Pupil		Percentage Increase
	FY 1988-89	FY 1989-90	(Decrease)
Supervision - Instruction	$ 122.06	$ 134.65	10.31%
Superintendent's Office	78.67	83.25	5.82%
Business Office	54.94	58.13	5.81%
Board of Directors	15.43	20.15	30.59%

Table 3: Comparison of FY 1988-89 and FY 1989-90 Selected Supportive Services Expenditures Per Pupil

	Expenditures Per Pupil		Percentage Increase
	FY 1988-89	FY 1989-90	(Decrease)
Operation of Plant	$ 174.64	$ 183.36	4.99%
Utilities	123.01	119.46	(2.89%)
Maintenance of Plant & Equipment	118.30	115.01	(2.78%)
Insurance - Except Transport.	31.55	30.97	(1.84%)
Data Processing	27.84	28.31	1.69%
Grounds Care & Maintenance	26.77	27.25	1.79%

Figures 27 and 28 summarize school district General Fund revenues and expenditures. Figure 27, the statement of revenues, expenditures and changes in fund balance for fiscal year ended August 31, 1991 gives a detailed accounting for one year. Figure 28 provides a historical comparison of school district General Fund revenue sources by percent since 1973-74.

Figure 29 presents a 17-year comparison of statewide school district General Fund total revenues per FTE pupil, General Fund state revenues per FTE pupil and General Fund total expenditures per FTE pupil.

A review of state revenues per FTE pupil reveals:

- relatively small increases from 1973-74 through the 1976-77 school years when funding was based on the old "per pupil weighted" allocation formula;
- progressive increases from 1977-78 through 1980-81 school years as the Basic Education Act was phased in. (See Chapter 11, The 1977 Legislature);
- small increases from 1981-82 through 1982-83 reflecting the state's economic downturn experienced during those years. (See Chapter 11, The 1981 Legislature); and
- a large increase in 1986-87, due to state directing funding for the employer's share of Teachers' Retirement System contributions to each school district instead of the Department of Retirement Systems.

The expenditures per FTE pupil show a large increase in 1986-87, of which $230.88 was due to the employer's share of contributions to the Teachers' Retirement System being paid by each school district.

PUBLIC SCHOOL DISTRICTS

STATE SUMMARY – GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FOR THE FISCAL YEAR ENDED AUGUST 31, 1991

REVENUES	
Local Taxes	$469,688,402
Local Nontax	140,263,337
State, General Purpose	2,551,739,566
State, Special Purpose	653,136,552
Federal, General Purpose	48,007,394
Federal, Special Purpose	196,799,166
Revenues from Other Districts	12,868,737
Revenues from Other Agencies and Associations	7,519,105
TOTAL REVENUES	$4,080,022,259
EXPENDITURES *	
Regular Instruction	$2,699,138,336
Handicapped Instruction	438,833,716
Vocational Education	167,362,676
Skills Centers/Vocational–Technical Instruction	78,931,923
Compensatory Education	229,380,406
Other Instructional Programs	105,287,095
Community Services	23,020,938
Debt Service	2,794,692
Miscellaneous	6,126,459
Food Services	144,263,910
Pupil Transportation	184,988,473
TOTAL EXPENDITURES	$4,080,128,624
Excess of Revenues Over (Under) Expenditures	($106,365)
Other Financing Sources and Uses	
Long–Term Financing	$2,349,535
Operating Transfers Out	(7,469,675)
Other	294,399
Total Other Financing Sources and Uses	($4,825,741)
Over or Under Expenditures and Other Financing Sources	($4,932,106)
Fund Balance at September 1, 1990	226,881,132
Corrections of Prior Year Errors and Other Restatements	(278,188)
Residual Equity Transfers In	838,172
Fund Balance at August 31, 1991	$222,509,010

Source: SPI Form F–196 Annual Financial Statement for School Districts
** Indirect expenditures are included.*

Figure 27

SCHOOL DISTRICT GENERAL FUND REVENUE
SOURCES OF REVENUE BY PERCENT

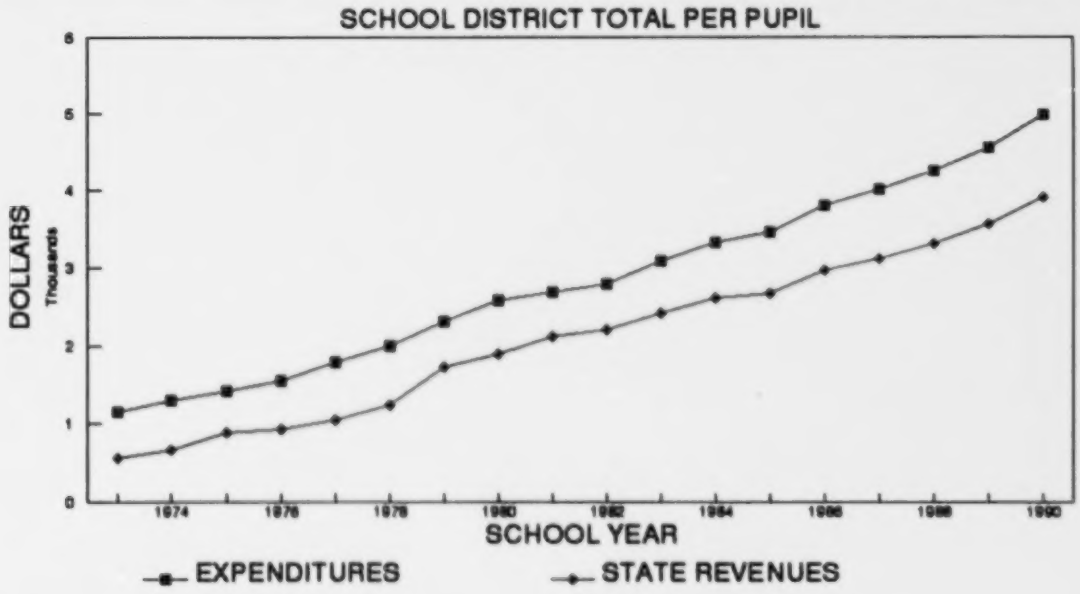
	Local Taxes	State Revenue	Federal Revenue	Other Revenue
1973–74	36.92%	47.29%	8.18%	7.61%
1974–75	31.95%	50.94%	9.03%	8.08%
1975–76	20.72%	61.72%	9.35%	8.21%
1976–77	21.34%	60.40%	9.06%	9.20%
1977–78	23.70%	57.02%	9.01%	10.27%
1978–79	20.20%	59.95%	8.98%	10.87%
1979–80	11.36%	70.87%	8.33%	9.44%
1980–81	7.90%	73.57%	8.59%	9.94%
1981–82	8.77%	79.71%	6.20%	5.32%
1982–83	10.85%	77.68%	6.58%	4.89%
1983–84	11.15%	77.51%	6.38%	4.96%
1984–85	10.92%	78.18%	6.09%	4.81%
1985–86	11.01%	77.74%	6.71%	4.54%
1986–87	11.17%	78.14%	6.56%	4.13%
1987–88	11.75%	77.78%	6.41%	4.06%
1988–89	11.88%	77.43%	6.47%	4.22%
1989–90	11.82%	77.73%	6.25%	4.20%
1990–91	11.51%	78.55%	6.00%	3.94%

Source: SPI Report 1078 Report on Fund Revenues.

Figure 28

HISTORICAL COMPARISON OF STATEWIDE SCHOOL DISTRICT GENERAL FUND REVENUES AND EXPENDITURES PER PUPIL

School Year	Total FTE Enrollment*	Total Revenue Per FTE Pupil	State Revenue Per FTE Pupil	Total Expenditures Per FTE Pupil
1973–74	765,612	1,195	565	1,158
1974–75	759,888	1,305	663	1,310
1975–76	756,641	1,444	890	1,430
1976–77	759,726	1,542	930	1,558
1977–78	753,517	1,838	1,045	1,795
1978–79	746,205	2,076	1,242	2,010
1979–80	742,067	2,447	1,732	2,322
1980–81	735,728	2,584	1,898	2,592
1981–82	725,856	2,666	2,123	2,689
1982–83	714,975	2,844	2,209	2,795
1983–84	714,789	3,132	2,428	3,097
1984–85	718,712	3,342	2,613	3,333
1985–86	726,411	3,442	2,676	3,463
1986–87	740,958	3,805	2,974	3,805
1987–88	753,256	4,019	3,126	4,008
1988–89	768,545	4,277	3,312	4,259
1989–90	788,961	4,581	3,561	4,556
1990–91	818,656	4,987	3,915	4,984



Source: SPI Form F–196 Annual Financial Statement for School Districts

**: SPI Form P–223 plus enrollment reported on programs for preschool handicapped, vocational–technical institutes, and state institutions.*

Figure 29

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